



Japan No.1 (2020)

Agreement

between the United Kingdom of Great Britain and Northern Ireland and Japan for a
Comprehensive Economic Partnership

Tokyo, 23 October 2020

[The Agreement is not in force]

*Presented to Parliament
by the Secretary of State for Foreign, Commonwealth and Development Affairs
by Command of Her Majesty
October 2020*



© Crown copyright 2020

This publication is licensed under the terms of the Open Government Licence v3.0 except where otherwise stated. To view this licence, visit nationalarchives.gov.uk/doc/open-government-licence/version/3.

Where we have identified any third party copyright information you will need to obtain permission from the copyright holders concerned.

This publication is available at www.gov.uk/official-documents

Any enquiries regarding this publication should be sent to us at Treaty Section, Foreign, Commonwealth and Development Office, King Charles Street, London, SW1A 2AH

ISBN 978-1-5286-2197-7
(Volume 1 of 3)
CCS 0720926350 10/20

Printed on paper containing 75% recycled fibre content minimum

Printed in the UK by the APS Group on behalf of the Controller of Her Majesty's Stationery Office

AGREEMENT BETWEEN
THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND JAPAN
FOR A COMPREHENSIVE ECONOMIC PARTNERSHIP

TABLE OF CONTENTS

PREAMBLE

CHAPTER 1 GENERAL PROVISIONS (Articles 1.1 to 1.9)

CHAPTER 2 TRADE IN GOODS

SECTION A General provisions (Articles 2.1 to 2.5)

SECTION B National treatment and market access for goods (Articles 2.6 to 2.21)

SECTION C Facilitation of wine product export (Articles 2.22 to 2.30)

SECTION D Other provisions (Articles 2.31 to 2.34)

CHAPTER 3 RULES OF ORIGIN AND ORIGIN PROCEDURES

SECTION A Rules of origin (Articles 3.1 to 3.15)

SECTION B Origin procedures (Articles 3.16 to 3.26)

SECTION C Miscellaneous (Articles 3.27 and 3.28)

CHAPTER 4 CUSTOMS MATTERS AND TRADE FACILITATION (Articles 4.1 to 4.14)

CHAPTER 5 TRADE REMEDIES

SECTION A General provisions (Article 5.1)

SECTION B Bilateral safeguard measures (Articles 5.2 to 5.8)

SECTION C Global safeguard measures (Articles 5.9 and 5.10)

SECTION D Anti-dumping and countervailing measures (Articles 5.11 to 5.15)

CHAPTER 6 SANITARY AND PHYTOSANITARY MEASURES (Articles 6.1 to 6.16)

CHAPTER 7 TECHNICAL BARRIERS TO TRADE (Articles 7.1 to 7.15)

CHAPTER 8 TRADE IN SERVICES, INVESTMENT LIBERALISATION AND
ELECTRONIC COMMERCE

SECTION A General provisions (Articles 8.1 to 8.5)

SECTION B Investment liberalisation (Articles 8.6 to 8.13)

SECTION C Cross-border trade in services (Articles 8.14 to 8.19)

SECTION D Entry and temporary stay of natural persons (Articles 8.20 to 8.28)

SECTION E Regulatory framework

SUB-SECTION 1 Domestic regulation (Articles 8.29 to 8.32)

SUB-SECTION 2 Provisions of general application (Articles 8.33 to 8.35)

SUB-SECTION 3 Postal and courier services (Articles 8.36 to 8.40)

SUB-SECTION 4 Telecommunications services (Articles 8.41 to 8.57)

SUB-SECTION 5 Financial services (Articles 8.58 to 8.67)

SUB-SECTION 6 International maritime transport services
(Articles 8.68 and 8.69)

SECTION F Electronic commerce (Articles 8.70 to 8.86)

CHAPTER 9 CAPITAL MOVEMENTS, PAYMENTS AND TRANSFERS AND
TEMPORARY SAFEGUARD MEASURES (Articles 9.1 to 9.4)

CHAPTER 10 GOVERNMENT PROCUREMENT (Articles 10.1 to 10.17)

CHAPTER 11 COMPETITION POLICY (Articles 11.1 to 11.10)

CHAPTER 12 SUBSIDIES (Articles 12.1 to 12.10)

CHAPTER 13 STATE-OWNED ENTERPRISES, ENTERPRISES GRANTED SPECIAL
RIGHTS OR PRIVILEGES AND DESIGNATED MONOPOLIES
(Articles 13.1 to 13.8)

CHAPTER 14 INTELLECTUAL PROPERTY

SECTION A General provisions (Articles 14.1 to 14.7)

SECTION B Standards concerning intellectual property

SUB-SECTION 1 Copyright and related rights (Articles 14.8 to 14.19)

SUB-SECTION 2 Trademarks (Articles 14.20 to 14.25)

SUB-SECTION 3 Geographical indications (Articles 14.26 to 14.34)

SUB-SECTION 4 Industrial designs (Articles 14.35 and 14.36)

SUB-SECTION 5 Unregistered appearance of products (Article 14.37)

SUB-SECTION 6 Patents (Articles 14.38 to 14.40)

SUB-SECTION 7 Trade secrets and undisclosed test or other data
(Articles 14.41 and 14.42)

SUB-SECTION 8 New varieties of plants (Article 14.43)

SUB-SECTION 9 Unfair competition (Article 14.44)

SECTION C Enforcement

SUB-SECTION 1 General provisions (Articles 14.45 and 14.46)

SUB-SECTION 2 Enforcement – civil remedies (Articles 14.47 to 14.55)

SUB-SECTION 3 Enforcement of protection against misappropriation of trade
secrets (Article 14.56)

SUB-SECTION 4 Enforcement – border measures (Article 14.57)

SUB-SECTION 5 Enforcement – criminal remedies (Article 14.58)

SUB-SECTION 6 Enforcement in the digital environment (Article 14.59)

SECTION D Cooperation and institutional arrangements (Articles 14.60 to 14.63)

CHAPTER 15 CORPORATE GOVERNANCE (Articles 15.1 to 15.7)

CHAPTER 16 TRADE AND SUSTAINABLE DEVELOPMENT (Articles 16.1 to 16.18)

CHAPTER 17 TRANSPARENCY (Articles 17.1 to 17.9)

CHAPTER 18 GOOD REGULATORY PRACTICES AND REGULATORY COOPERATION

SECTION A Good regulatory practices and regulatory cooperation

SUB-SECTION 1 General provisions (Articles 18.1 to 18.3)

SUB-SECTION 2 Good regulatory practices (Articles 18.4 to 18.11)

SUB-SECTION 3 Regulatory cooperation (Articles 18.12 and 18.13)

SUB-SECTION 4 Institutional provisions (Articles 18.14 to 18.16)

SECTION B Animal welfare (Article 18.17)

SECTION C Final provisions (Articles 18.18 and 18.19)

CHAPTER 19 COOPERATION IN THE FIELD OF AGRICULTURE (Articles 19.1 to 19.8)

CHAPTER 20 SMALL AND MEDIUM-SIZED ENTERPRISES (Articles 20.1 to 20.5)

CHAPTER 21 TRADE AND WOMEN'S ECONOMIC EMPOWERMENT
(Articles 21.1 to 21.4)

CHAPTER 22 DISPUTE SETTLEMENT

SECTION A Objective, scope and definitions (Articles 22.1 to 22.3)

SECTION B Consultations and mediation (Articles 22.4 to 22.6)

SECTION C Panel procedure (Articles 22.7 to 22.24)

SECTION D General provisions (Articles 22.25 to 22.30)

CHAPTER 23 INSTITUTIONAL PROVISIONS (Articles 23.1 to 23.6)

CHAPTER 24 FINAL PROVISIONS (Articles 24.1 to 24.7)

ANNEXES (only the existing Annexes are listed):

ANNEX 2-A TARIFF ELIMINATION AND REDUCTION

ANNEX 2-B LIST OF GOODS REFERRED TO IN ARTICLES 2.15 AND 2.17

ANNEX 2-C MOTOR VEHICLES AND PARTS

APPENDIX 2-C-1 UN REGULATIONS APPLIED BY BOTH PARTIES

APPENDIX 2-C-2 UN REGULATIONS APPLIED BY ONE OF THE PARTIES AND
NOT YET CONSIDERED BY THE OTHER PARTY

ANNEX 2-D FACILITATION OF SHOCHU EXPORT

ANNEX 2-E FACILITATION OF WINE PRODUCT EXPORT

ANNEX 3-A INTRODUCTORY NOTES TO PRODUCT SPECIFIC RULES OF ORIGIN

ANNEX 3-B PRODUCT SPECIFIC RULES OF ORIGIN

APPENDIX 3-B-1 PROVISIONS RELATED TO CERTAIN VEHICLES AND PARTS
OF VEHICLES

ANNEX 3-C PRODUCTS REFERRED TO IN ARTICLE 3.5

ANNEX 3-D INFORMATION REFERRED TO IN ARTICLE 3.5

ANNEX 3-E TEXT OF THE STATEMENT ON ORIGIN

ANNEX 6 FOOD ADDITIVES

ANNEX 8-A REGULATORY COOPERATION IN FINANCIAL SERVICES

ANNEX 8-B SCHEDULES FOR CHAPTER 8

ANNEX I RESERVATIONS FOR EXISTING MEASURES

ANNEX II RESERVATIONS FOR FUTURE MEASURES

ANNEX III BUSINESS VISITORS FOR ESTABLISHMENT PURPOSES,
INTRA-CORPORATE TRANSFEREES, INVESTORS AND
SHORT-TERM BUSINESS VISITORS

ANNEX IV CONTRACTUAL SERVICE SUPPLIERS AND INDEPENDENT
PROFESSIONALS

APPENDIX IV LIMITATIONS OF BUSINESS ACTIVITIES OF CONTRACTUAL
SERVICE SUPPLIERS AND INDEPENDENT PROFESSIONALS
IN JAPAN

ANNEX 8-C UNDERSTANDING ON MOVEMENT OF NATURAL PERSONS FOR
BUSINESS PURPOSES

ANNEX 10 GOVERNMENT PROCUREMENT

ANNEX 14-A LAWS AND REGULATIONS OF THE PARTIES RELATED TO
GEOGRAPHICAL INDICATIONS

ANNEX 14-B LIST OF GEOGRAPHICAL INDICATIONS

PROTOCOL ON MUTUAL RECOGNITION

PREAMBLE

THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND (hereinafter referred to as "the United Kingdom") and JAPAN (hereinafter referred to collectively as "the Parties"),

CONSCIOUS of their longstanding and strong partnership based on common principles and values, and of their important economic, trade and investment relationship;

RECOGNISING the importance of strengthening their economic, trade and investment relations, in accordance with the objective of sustainable development in the economic, social and environmental dimensions, and of promoting trade and investment between them, mindful of the needs of the business communities of each Party, in particular small and medium-sized enterprises, and of high levels of environmental and labour protection through relevant internationally recognised standards and international agreements to which both Parties are party;

RECOGNISING that this Agreement contributes to enhancing consumer welfare through policies ensuring a high level of consumer protection and economic well-being;

REALISING that a dynamic and rapidly changing global environment brought about by globalisation and closer integration among economies in the world presents many new economic challenges and opportunities to the Parties, particularly the growing significance of digital trade based on the principle of the free flow of data;

RECOGNISING that their economies are endowed with conditions to complement each other and that this complementarity should contribute to further promoting the development of trade and investment between the Parties by making use of their respective economic strengths through bilateral trade and investment activities;

BELIEVING that creating a clearly established and secured trade and investment framework through mutually advantageous rules to govern trade and investment between the Parties would enhance the competitiveness of their economies, make their markets more efficient and vibrant and ensure predictable commercial environment for further expansion of trade and investment between them;

REAFFIRMING their commitment to the Charter of the United Nations and having regard to the principles articulated in the Universal Declaration of Human Rights;

RECOGNISING the importance of transparency in international trade and investment to the benefit of all stakeholders;

SEEKING to establish clear and mutually advantageous rules governing trade and investment between the Parties and to reduce or eliminate barriers thereto;

SEEKING to increase women's access to and ability to benefit from the opportunities created by this Agreement and to support the conditions for women to participate equitably in the domestic and global economy;

RESOLVED to contribute to the harmonious development and expansion of international trade and investment by removing obstacles thereto through this Agreement and to avoid creating new barriers to trade or investment between the Parties that could reduce the benefits of this Agreement;

BUILDING on their respective rights and obligations under the WTO Agreement and other multilateral, regional and bilateral agreements to which both Parties are party; and

DETERMINED to establish a legal framework for strengthening their economic partnership,

HAVE AGREED AS FOLLOWS:

CHAPTER 1

GENERAL PROVISIONS

ARTICLE 1.1

Objectives

The objectives of this Agreement are to liberalise and facilitate trade and investment, as well as to promote a closer economic relationship between the Parties.

ARTICLE 1.2

General definitions

For the purposes of this Agreement, unless otherwise specified:

- (a) "Agreement on Agriculture" means the Agreement on Agriculture in Annex 1A to the WTO Agreement;
- (b) "Agreement on Anti-Dumping" means the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement;
- (c) "Agreement on Import Licensing Procedures" means the Agreement on Import Licensing Procedures in Annex 1A to the WTO Agreement;
- (d) "Agreement on Safeguards" means the Agreement on Safeguards in Annex 1A to the WTO Agreement;
- (e) "CPC" means the Provisional Central Product Classification (Statistical Papers Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991);

- (f) "customs authority" means:
 - (i) for the United Kingdom, Her Majesty's Revenue and Customs and any other authority responsible for customs matters within the customs territory of the United Kingdom;
and
 - (ii) for Japan, the Ministry of Finance;

- (g) "customs legislation" means any laws and regulations of a Party, governing the import, export and transit of goods and placing of goods under any other customs procedures, including measures of prohibitions, restrictions and controls falling under the competence of the customs authority;

- (h) "customs territory" means:
 - (i) for the United Kingdom, the territories of the United Kingdom, the Bailiwicks of Guernsey and Jersey and the Isle of Man; and
 - (ii) for Japan, the territory with respect to which the customs legislation of Japan is in force;

- (i) "days" means calendar days;

- (j) "DSU" means the Understanding on Rules and Procedures Governing the Settlement of Disputes in Annex 2 to the WTO Agreement;

- (k) "EU-Japan EPA" means the Agreement between the European Union and Japan for an Economic Partnership, done at Tokyo on 17 July 2018;

- (l) "GATS" means the General Agreement on Trade in Services in Annex 1B to the WTO Agreement;

- (m) "GATT 1994" means the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement; for the purposes of this Agreement, references to articles in the GATT 1994 include the interpretative notes;
- (n) "GPA" means the Agreement on Government Procurement in Annex 4 to the WTO Agreement¹;
- (o) "Harmonized System" or "HS" means the Harmonized Commodity Description and Coding System, including its General Rules for the Interpretation, Section Notes, Chapter Notes and Subheading Notes;
- (p) "IMF" means the International Monetary Fund;
- (q) "measure" means any measure, whether in the form of a law, regulation, rule, procedure, decision, practice, administrative action, or in any other form;
- (r) "natural person of a Party" means a national of a Party in accordance with its applicable laws and regulations;
- (s) "person" means a natural person or a legal person;
- (t) "SCM Agreement" means the Agreement on Subsidies and Countervailing Measures in Annex 1A to the WTO Agreement;
- (u) "SPS Agreement" means the Agreement on the Application of Sanitary and Phytosanitary Measures in Annex 1A to the WTO Agreement;
- (v) "TBT Agreement" means the Agreement on Technical Barriers to Trade in Annex 1A to the WTO Agreement;

¹ For greater certainty, the "GPA" shall be understood to be the GPA as amended by the Protocol Amending the Agreement on Government Procurement, done at Geneva on 30 March 2012.

- (w) "territory" means the area to which this Agreement applies in accordance with Article 1.3;¹
- (x) "TFEU" means the Treaty on the Functioning of the European Union;
- (y) "TRIPS Agreement" means the Agreement on Trade-Related Aspects of Intellectual Property Rights in Annex 1C to the WTO Agreement;
- (z) "WIPO" means the World Intellectual Property Organization;
- (aa) "WTO" means the World Trade Organization; and
- (bb) "WTO Agreement" means the Marrakesh Agreement Establishing the World Trade Organization, done at Marrakesh on 15 April 1994.

ARTICLE 1.3

Territorial application

1. This Agreement applies:

- (a) for the United Kingdom, to the territory of the United Kingdom; and
- (b) for Japan, to the territory of Japan.

2. Unless otherwise specified, this Agreement also applies to all the areas beyond each Party's territorial sea, including the sea-bed and subsoil thereof, over which that Party exercises sovereign rights or jurisdiction in accordance with international law including the United Nations Convention on the Law of the Sea, done at Montego Bay on 10 December 1982 and its laws and regulations which are consistent with international law.

¹ This definition does not apply to "territory" used in subparagraph (h), Article 1.3 and Article 1.8.

3. As regards the provisions of this Agreement concerning customs matters, this Agreement also applies to those areas of the customs territory of the United Kingdom not covered by subparagraph 1(a).
4. Notwithstanding subparagraph 1(a) and paragraph 2, for the United Kingdom, the Protocol on Mutual Recognition applies to its customs territory.
5. To the extent that application of this Agreement is not provided for under paragraphs 1 to 4, at the time of entry into force of this Agreement, or at any time thereafter, this Agreement, or specified provisions of this Agreement, may be extended to such territories for whose international relations the Government of the United Kingdom is responsible, as may be agreed between the Governments of the Parties in an exchange of diplomatic notes.
6. At any time after an extension in accordance with paragraph 5, the United Kingdom may notify Japan that this Agreement shall no longer apply to a territory for whose international relations the Government of the United Kingdom is responsible. To this end, the procedure set out in paragraph 2 of Article 24.4 shall apply, *mutatis mutandis*.

ARTICLE 1.4

Taxation

1. For the purposes of this Article:
 - (a) "residence" means residence for tax purposes;
 - (b) "tax agreement" means an agreement for the avoidance of double taxation or any other international agreement or arrangement relating wholly or mainly to taxation to which a Party is party; and
 - (c) "taxation measure" means a measure in application of the tax legislation of a Party.

2. This Agreement applies to taxation measures only in so far as such application is necessary to give effect to the provisions of this Agreement.
3. Nothing in this Agreement shall affect the rights and obligations of a Party under any tax agreement. In the event of any inconsistency between this Agreement and any such tax agreement, the tax agreement shall prevail to the extent of the inconsistency. With regard to a tax agreement between the Parties, the relevant competent authorities under this Agreement and that tax agreement shall jointly determine whether an inconsistency exists between this Agreement and the tax agreement.
4. Any most-favoured-nation obligation in this Agreement shall not be applicable with respect to an advantage accorded by a Party pursuant to a tax agreement.
5. The Joint Committee established pursuant to Article 23.1 may decide on a different scope of the application of dispute settlement under Chapter 22 with respect to taxation measures.
6. Subject to the requirement that taxation measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between the Parties where like conditions prevail, or a disguised restriction on trade and investment, nothing in this Agreement shall be construed to prevent the adoption, maintenance or enforcement by a Party of any taxation measure aimed at ensuring the equitable or effective imposition or collection of taxes such as measures:
 - (a) distinguishing between taxpayers who are not in the same situation, in particular with regard to their place of residence or the place where their capital is invested; or
 - (b) preventing the avoidance or evasion of taxes pursuant to the provisions of any tax agreement or domestic tax legislation.

ARTICLE 1.5

Security exceptions

1. Nothing in this Agreement shall be construed:
 - (a) as requiring a Party to provide any information the disclosure of which it considers contrary to its essential security interests;
 - (b) as preventing a Party from taking any action, which it considers necessary for the protection of its essential security interests, including action:
 - (i) relating to fissionable and fusionable materials or the materials from which they are derived;
 - (ii) relating to the production of or trade in arms, ammunition and implements of war as well as to the production of or trade in other goods and materials as carried out directly or indirectly for the purpose of supplying a military establishment;
 - (iii) relating to the supply of services as carried out directly or indirectly for the purpose of provisioning a military establishment; or
 - (iv) taken in time of war or other emergency in international relations; or
 - (c) as preventing a Party from taking any action in pursuance of its obligations under the Charter of the United Nations for the purpose of maintaining international peace and security.
2. Notwithstanding paragraph 1,
 - (a) for the purposes of Chapter 10, Article III of the GPA applies; and
 - (b) for the purposes of Chapter 14, Article 14.62 applies.

ARTICLE 1.6

Confidential information

1. Unless otherwise provided for in this Agreement, nothing in this Agreement shall require a Party to provide confidential information the disclosure of which would impede the enforcement of its laws and regulations, or otherwise be contrary to the public interest, or which would prejudice legitimate commercial interests of particular enterprises, public or private.
2. When, under this Agreement, a Party provides the other Party with information which is considered as confidential under its laws and regulations, the other Party shall maintain the confidentiality of the information provided, unless the Party providing the information agrees otherwise.

ARTICLE 1.7

Fulfilment of obligations and delegated authority

1. Each Party shall ensure that all necessary measures are taken in order to give effect to the provisions of this Agreement.
2. Unless otherwise specified in this Agreement, each Party shall ensure that any person or entity to which the Party has delegated regulatory or administrative authority to fulfil the Party's obligations under this Agreement acts in accordance with those obligations in the exercise of such delegated authority.
3. For greater certainty, neither Party shall be released from its obligations under this Agreement in the event of non-compliance with the provisions of this Agreement by any of its governmental levels or non-governmental bodies in the exercise of powers delegated by the Party to them.

ARTICLE 1.8

Laws and regulations and their amendments

1. Where reference is made in this Agreement to laws and regulations of a Party, those laws and regulations shall be understood to include amendments thereto, unless otherwise specified.
2. Unless otherwise specified, where reference is made in this Agreement to laws and regulations of the European Union, it shall be understood as a reference to those laws and regulations of the European Union as incorporated or implemented in the laws and regulations of the United Kingdom in accordance with the European Union (Withdrawal) Act 2018 and includes subsequent amendments by the United Kingdom, if they exist, to those laws and regulations before the date of entry into force of this Agreement.
3. As regards the provisions of this Agreement which, in accordance with paragraphs 3 to 5 of Article 1.3, apply to a territory for whose international relations the Government of the United Kingdom is responsible:
 - (a) unless otherwise specified, where reference is made to laws and regulations of the European Union, it shall, in respect of that territory, be understood as a reference to those laws and regulations of the European Union as incorporated or implemented in the laws and regulations of that territory on the day following the date on which the EU-Japan EPA ceases to apply to the United Kingdom and includes any subsequent amendments, if they exist, to those laws and regulations before the date on which the provisions of this Agreement containing the reference begins to apply to that territory; and
 - (b) where reference is made to laws and regulations of the United Kingdom, it shall, in respect of that territory, be understood as a reference to the corresponding laws and regulations of that territory.

ARTICLE 1.9

Relation to other agreements

1. The existing agreements between the Parties are not superseded or terminated by this Agreement.
2. Nothing in this Agreement shall require either Party to act in a manner inconsistent with its obligations under the WTO Agreement.
3. In the event of any inconsistency between this Agreement and any agreement other than the WTO Agreement to which both Parties are party, the Parties shall immediately consult with each other with a view to finding a mutually satisfactory solution.
4. Where international agreements¹ are referred to in or incorporated into this Agreement, in whole or in part, they shall be understood to include amendments thereto or their successor agreements entering into force for both Parties on or after the date of signature of this Agreement. If any matter arises regarding the implementation or application of the provisions of this Agreement as a result of such amendments or successor agreements, the Parties may, on request of either Party, consult with each other with a view to finding a mutually satisfactory solution to this matter as necessary.
5. (a) In the event of an inconsistency between this Agreement and the Protocol on Ireland/Northern Ireland to the Agreement on the Withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community, signed in London and Brussels on 24 January 2020, this Agreement shall not prevent a Party from taking a particular measure not consistent with the obligations under this Agreement and relating to the inconsistency between this Agreement and that Protocol, provided that such a measure is not applied in a manner that would constitute a means of arbitrary or unjustified discrimination against the other Party or a disguised restriction on trade.

¹ The international agreements referred to in or incorporated into this Agreement shall be understood to include their most recent amendments having entered into force for both Parties before the date of signature of this Agreement.

- (b) In that event, a Party shall notify the other Party of such a measure and promptly provide, on request of the other Party, supplementary information or clarification thereon, and the Parties shall hold consultations, on request of either Party, in relation to the effects of the measure on this Agreement, and seek a mutually acceptable solution.

CHAPTER 2

TRADE IN GOODS

SECTION A

General provisions

ARTICLE 2.1

Objective

The objective of this Chapter is to facilitate trade in goods between the Parties and to progressively liberalise trade in goods in accordance with the provisions of this Agreement.

ARTICLE 2.2

Scope

Unless otherwise provided for in this Agreement, this Chapter applies to trade in goods between the Parties.

ARTICLE 2.3

Definitions

For the purposes of this Chapter:

- (a) "export licensing procedures" means administrative procedures, whether or not referred to as licensing, used by a Party for the operation of export licensing regimes requiring the submission of an application or other documentation, other than that required for customs procedures, to the relevant administrative body as a prior condition for exportation from that Party;
- (b) "non-automatic import or export licensing procedures" means licensing procedures where approval of the application is not granted for all persons who fulfil the requirements of the Party concerned for engaging in import or export operations involving the goods subject to those licensing procedures; and
- (c) "originating" means qualifying as originating in a Party under the provisions of Chapter 3.

ARTICLE 2.4

Customs duty

Each Party shall reduce or eliminate customs duties pursuant to paragraph 1 of Article 2.8. For the purposes of this Chapter, "customs duties" means any duty or charge of any kind imposed on or in connection with the importation of a good, including any form of surtax or surcharge imposed on or in connection with such importation, but does not include any:

- (a) charge equivalent to an internal tax imposed in accordance with Article III of GATT 1994;

- (b) duty applied in accordance with Articles VI and XIX of GATT 1994, the Agreement on Anti-Dumping, the SCM Agreement, the Agreement on Safeguards and Article 22 of the DSU; and
- (c) fees or other charges imposed in accordance with Article 2.16.

ARTICLE 2.5

Agricultural safeguards

1. Agricultural goods qualifying as originating goods of a Party (hereinafter referred to as "originating agricultural goods") shall not be subject to any duties applied by the other Party pursuant to a special safeguard measure taken under the Agreement on Agriculture.
2. Agricultural safeguard measures on the originating agricultural goods under this Agreement may be applied in accordance with Section C of Part 3 of Annex 2-A.

SECTION B

National treatment and market access for goods

ARTICLE 2.6

Classification of goods

The classification of goods in trade between the Parties shall be in conformity with the Harmonized System.

ARTICLE 2.7

National treatment

Each Party shall accord national treatment to the goods of the other Party in accordance with Article III of GATT 1994. To that end, Article III of GATT 1994 is incorporated into and made part of this Agreement, *mutatis mutandis*.

ARTICLE 2.8

Reduction and elimination of customs duties on imports

1. Unless otherwise provided for in this Agreement, each Party shall reduce or eliminate customs duties on originating goods of the other Party in accordance with Annex 2-A.
2. Where a Party reduces its most-favoured-nation applied rate of customs duty, that duty rate shall apply to an originating good of the other Party if, and for as long as, it is lower than the customs duty rate on the same good calculated in accordance with Annex 2-A.
3. (a) The treatment of originating goods of a Party classified under the tariff lines indicated with "S" in the Column "Note" in the Schedule of the United Kingdom in Section B of Part 2 of Annex 2-A and in the Schedule of Japan in Section D of Part 3 of Annex 2-A, shall be subject to review by the Parties in the fifth year following the date of entry into force of this Agreement or in a year on which the Parties otherwise agree, whichever comes first. The review shall proceed with a view to improving market access conditions through, for example, measures such as faster reduction or elimination of customs duties, streamlining of tendering processes, and improving the design and operation of the scheme set out in Section B of Part 3 of Annex 2, as well as addressing issues related to levies.

(b) The Parties shall commence a review of treatment of originating agricultural goods other than those covered by subparagraph (a) in the fifth year following the date of entry into force of this Agreement, with a view to improving market access conditions through, for example, measures such as faster reduction or elimination of customs duties, streamlining of tendering processes, and improving the design and operation of the scheme set out in Section B of Part 3 of Annex 2-A, as well as addressing issues related to levies.

4. Where a Party grants a larger or faster tariff reduction, higher quota or any other more favourable treatment than that provided for under this Agreement to a third country based on an international agreement for goods covered by subparagraph 3(a) which affects the balance in the United Kingdom's or Japan's market of such goods, the Parties shall, with a view to ensuring that the other Party obtains at least the same preference, commence such a review within three months of the date of entry into force of the international agreement between the United Kingdom and that third country or between Japan and that third country, and will conduct the review with the aim of concluding it within six months of the same date.

ARTICLE 2.9

Goods re-entered after repair and alteration

1. A Party shall not apply a customs duty to a good, regardless of its origin, that re-enters its customs territory after having been temporarily exported from its customs territory to the customs territory of the other Party for repair or alteration, regardless of whether that repair or alteration could have been performed in the customs territory of the former Party, provided that the good concerned re-enters the customs territory of that former Party within the period as specified in its laws and regulations.

2. Paragraph 1 does not apply to a good in the customs territory of a Party under customs control without payment of import duties and taxes that is exported for repair or alteration and that does not re-enter the customs territory under customs control without payment of import duties and taxes.

3. A Party shall not apply a customs duty to a good, regardless of its origin, imported temporarily from the customs territory of the other Party for repair or alteration, provided that the good is re-exported from the customs territory of the importing Party within the period specified in its laws and regulations.

4. For the purposes of this Article, "repair" or "alteration" means any operation or process undertaken on a good to remedy operational defects or material damage and entailing the re-establishment of the good to its original function, or to ensure its compliance with technical requirements for its use. Repair or alteration of a good includes restoring and maintenance regardless of a possible increase in the value of the good, but does not include an operation or process that:

- (a) destroys a good's essential characteristics or creates a new or commercially different good;
- (b) transforms an unfinished good into a finished good; or
- (c) changes the function of a good.

ARTICLE 2.10

Temporary admission of goods

Each Party shall grant duty-free temporary admission into its customs territory for the following goods in accordance with its laws and regulations, provided that such goods do not undergo any change except normal depreciation due to the use made of them and that they are exported within the time period set by each Party:

- (a) goods for display or use at exhibitions, fairs, meetings or similar events;
- (b) professional equipment, including equipment for the press or for sound or television broadcasting, cinematographic equipment, ancillary apparatus for such equipment and accessories thereto;
- (c) commercial samples and advertising films and recordings;
- (d) containers and pallets in use or to be used in the shipment of goods in international traffic and accessories and equipment therefor;
- (e) welfare materials for seafarers;
- (f) goods imported exclusively for scientific purposes;
- (g) goods imported for international sports contests, demonstrations or training;
- (h) personal effects owned by temporarily visiting travellers; and
- (i) tourist publicity materials.

ARTICLE 2.11

Customs valuation

For the purpose of determining the customs value of goods traded between the Parties, the provisions of Part I of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement shall apply, *mutatis mutandis*.

ARTICLE 2.12

Export duties

A Party shall not adopt or maintain any duties, taxes, fees or other charges of any kind imposed on goods exported from that Party to the other Party, or any internal taxes or other charges on goods exported to the other Party that are in excess of those that would be imposed on like goods destined for domestic consumption. For the purposes of this Article, fees or other charges of any kind shall not include fees or other charges imposed in accordance with Article 2.16 that are limited to the amount of the approximate cost of service rendered.

ARTICLE 2.13

Standstill

1. Unless otherwise provided for in this Agreement, a Party shall not increase any customs duty on originating goods of the other Party from the rate to be applied in accordance with Annex 2-A.
2. For greater certainty, a Party may raise a customs duty to the level set out in the Schedule of the United Kingdom in Section B of Part 2 of Annex 2-A and in the Schedule of Japan in Section D of Part 3 of Annex 2-A for the respective year following a unilateral reduction of the customs duty.

ARTICLE 2.14

Export competition

1. For the purposes of this Article, "export subsidies" means subsidies referred to in subparagraph (e) of Article 1 of the Agreement on Agriculture and other subsidies listed in Annex I to the SCM Agreement that may be applied to agricultural goods which are listed in Annex 1 to the Agreement on Agriculture.

2. The Parties affirm their commitment, expressed in the Ministerial Decision of 19 December 2015 on Export Competition (WT/MIN(15)/45, WT/L/980) of the WTO, to exercise utmost restraint with regard to export subsidies and export measures with equivalent effect as set out in that decision.

ARTICLE 2.15

Import and export restrictions

1. A Party shall not adopt or maintain any prohibition or restriction other than customs duties on the importation of any good of the other Party or on the exportation or sale for export of any good destined for the customs territory of the other Party, except in accordance with Article XI of GATT 1994. To that end, Article XI of GATT 1994 is incorporated into and made part of this Agreement, *mutatis mutandis*.

2. If a Party intends to adopt a prohibition or restriction on the exportation or sale for export of any good listed in Annex 2-B in accordance with paragraph 2 of Article XI or with Article XX of GATT 1994, the Party shall:

- (a) seek to limit that prohibition or restriction to the extent necessary, giving due consideration to its possible negative effects on the other Party;
- (b) provide the other Party with written notice thereof, wherever possible prior to the introduction of such prohibition or restriction and as far in advance as practicable, or, if not, no later than 15 days after the date of introduction, whereby that written notice shall include a description of the good involved and the introduced prohibition or restriction, including its nature, its reasons, and the date of introduction of such prohibition or restriction as well as its expected duration; and

- (c) upon request, provide the other Party with a reasonable opportunity for consultation with respect to any matter related to such prohibition or restriction.

ARTICLE 2.16

Fees and formalities connected with importation and exportation

1. Each Party shall ensure, in accordance with Article VIII of GATT 1994, that all fees and charges of whatever character, other than customs duties, export duties and taxes in accordance with Article III of GATT 1994, imposed by that Party on or in connection with importation or exportation are limited to the amount of the approximate cost of services rendered, which shall not be calculated on an *ad valorem* basis, and shall not represent an indirect protection to domestic goods or a taxation of imports for fiscal purposes.
2. A Party shall not require consular transactions, including related fees and charges. For the purposes of this paragraph, "consular transactions" means requirements by the consul of the importing Party located in the exporting Party for the purpose of obtaining consular invoices or consular visas for commercial invoices, certificates of origin, manifests, shippers' export declarations, or any other customs documentation required on or in connection with importation.

ARTICLE 2.17

Import and export licensing procedures

1. The Parties affirm their existing rights and obligations under the Agreement on Import Licensing Procedures.

2. Each Party shall adopt or maintain export licensing procedures in accordance with paragraphs 1 to 9 of Article 1 and with Article 3 of the Agreement on Import Licensing Procedures. A Party may adopt or maintain export licensing procedures in accordance with Article 2 of the Agreement on Import Licensing Procedures. To that end, those provisions of the Agreement on Import Licensing Procedures are incorporated into and made part of this Agreement, *mutatis mutandis*, and shall apply to export licensing procedures between the Parties. Paragraphs 2 to 8 apply to any good listed in Annex 2-B.
3. Each Party shall ensure that all export licensing procedures are neutral in application and administered in a fair, equitable, non-discriminatory and transparent manner.
4. Each Party shall adopt or maintain import or export licensing procedures only when other appropriate procedures to achieve an administrative purpose are not reasonably available.
5. A Party shall not adopt or maintain non-automatic import or export licensing procedures unless necessary to implement a measure that is consistent with this Agreement. A Party adopting non-automatic licensing procedures shall clearly indicate the measure being implemented through such licensing procedures.
6. Each Party shall respond, within 60 days, to any enquiry from the other Party regarding import or export licensing procedures which the former Party intends to adopt, has adopted or maintains, as well as the criteria for granting or allocating import or export licenses.
7. In applying export restrictions to a good in the form of a quota, a Party shall aim at a distribution of trade in that good approaching as closely as possible the shares which would be expected in the absence of that restriction.
8. If a Party adopts or maintains export licensing procedures, the Parties shall hold consultations, on request of the other Party, on any issues related to the implementation of those procedures, and give due consideration to the results of those consultations.

ARTICLE 2.18

Remanufactured goods

1. Unless otherwise provided for in this Agreement, each Party shall provide that remanufactured goods are treated as new goods. Each Party may require that remanufactured goods be identified as such for distribution or sale.
2. For the purposes of this Article, "remanufactured goods" means goods classified under heading 40.12, Chapters 84 to 90 or heading 94.02 of the Harmonized System that:¹
 - (a) are entirely or partially composed of parts obtained from used goods;
 - (b) have a similar life expectancy and performance compared to such goods, when new; and
 - (c) have a factory warranty similar to that applicable to such goods, when new.

ARTICLE 2.19

Non-tariff measures

1. Specific commitments relating to non-tariff measures on goods by each Party are set out in Annexes 2-C and 2-D.

¹ For greater certainty, the references to the tariff classification number of the Harmonized System in this Chapter are based on the Harmonized System, as amended on 1 January 2017.

2. After 10 years from the date of entry into force of this Agreement, or on request of a Party, the Parties shall evaluate whether issues resulting from non-tariff measures on goods can be addressed effectively within the framework of this Agreement. As a result of this evaluation, the Parties shall enter into consultations to consider broadening the scope of existing commitments or undertaking additional commitments of mutual interest on non-tariff measures on goods, including on cooperation. On the basis of those consultations, the Parties may agree to enter into negotiations of mutual interest. In implementing this paragraph, the Parties shall take into account the experience gained during the preceding period of implementation of this Agreement.

ARTICLE 2.20

Restrictions to safeguard the balance of payments

1. Nothing in this Agreement shall be construed as preventing a Party from taking any measures for balance-of-payments purposes. A Party taking such measures shall do so in accordance with the conditions established in Article XII of GATT 1994 and the Understanding on the Balance-of-Payments Provisions of the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement.
2. Nothing in this Agreement shall preclude the use by a Party of exchange controls or exchange restrictions in accordance with the Articles of Agreement of the International Monetary Fund.

ARTICLE 2.21

General exceptions

1. For the purposes of this Chapter, Article XX of GATT 1994 is hereby incorporated into and made part of this Agreement, *mutatis mutandis*.
2. If a Party intends to take any measures in accordance with subparagraphs (i) and (j) of Article XX of GATT 1994, the Party shall:

- (a) provide the other Party with all relevant information; and
 - (b) upon request, provide the other Party with a reasonable opportunity for consultation with respect to any matter related to such measure, with a view to seeking a mutually acceptable solution.
3. The Parties may agree on any means needed to put an end to the matters subject to consultation referred to in subparagraph 2(b).
4. If exceptional and critical circumstances requiring immediate action make prior provision of information or examination impossible, a Party intending to take the measures concerned may apply immediately the measures necessary to deal with the circumstances and shall immediately inform the other Party thereof.

SECTION C

Facilitation of wine product export

ARTICLE 2.22

Scope

The provisions of this Section do not apply to any goods other than wine products classified under the heading 22.04 of the Harmonized System.

ARTICLE 2.23

General principle

Unless otherwise provided for in Articles 2.24 to 2.27, the importation and sale of wine products traded between the Parties covered by this Section shall be conducted in compliance with the laws and regulations of the importing Party.

ARTICLE 2.24

Authorisation of oenological practices – phase one

1. The United Kingdom shall authorise the importation and sale of wine products for human consumption in the United Kingdom originating in Japan and produced in accordance with:
 - (a) product definitions and oenological practices authorised and restrictions applied in Japan for the sale of Japan wine as referred to in Section A of Part 2 of Annex 2-E provided that they comply with product definitions and oenological practices and restrictions as referred to in Section A of Part 1 of Annex 2-E; and
 - (b) the oenological practices as referred to in Section B of Part 2 of Annex 2-E.
2. Japan shall authorise the importation and sale of wine products for human consumption in Japan originating in the United Kingdom and produced in accordance with:
 - (a) product definitions and oenological practices authorised and restrictions applied in the United Kingdom as referred to in Section A of Part 1 of Annex 2-E provided that they comply with product definitions and oenological practices and restrictions as referred to in Section A of Part 2 of Annex 2-E; and
 - (b) the oenological practices as referred to in Section B of Part 1 of Annex 2-E.

ARTICLE 2.25

Authorisation of oenological practices – phase two

1. The United Kingdom shall expeditiously take necessary steps with a view to authorising the oenological practices as referred to in Section C of Part 2 of Annex 2-E and notify Japan that its procedures for that authorisation have been completed.
2. Japan shall expeditiously take necessary steps with a view to authorising the oenological practices as referred to in Section C of Part 1 of Annex 2-E and notify the United Kingdom that its procedures for that authorisation have been completed.
3. The authorisation referred to in paragraphs 1 and 2 shall enter into force on the date of the latter notification by either Party.

ARTICLE 2.26

Authorisation of oenological practices – phase three

1. The United Kingdom shall take necessary steps with a view to authorising the oenological practices as referred to in Section D of Part 2 of Annex 2-E and notify Japan that its procedures for that authorisation have been completed.
2. Japan shall take necessary steps with a view to authorising the oenological practices as referred to in Section D of Part 1 of Annex 2-E and notify the United Kingdom that its procedures for that authorisation have been completed.
3. The authorisation referred to in paragraphs 1 and 2 shall enter into force on the date of the latter notification by either Party.

ARTICLE 2.27

Self-certification

1. A certificate authenticated in conformity with the laws and regulations of Japan, including a self-certificate established by a producer authorised by the competent authority of Japan, shall suffice as documentation serving as evidence that the requirements for the importation and sale in the United Kingdom of wine products originating in Japan referred to in Article 2.24, 2.25 or 2.26 have been fulfilled.
2. The Working Group on Wine established pursuant to Article 23.4 shall adopt, upon the entry into force of this Agreement, by decision, the modalities:
 - (a) for the implementation of paragraph 1, in particular the forms to be used and the information to be provided on the certificate; and
 - (b) for the cooperation between the contact points designated by the Parties.
3. No certificate or other equivalent documentation is required as evidence that the requirements for the importation and sale in Japan of wine products originating in the United Kingdom referred to in Article 2.24, 2.25 or 2.26 have been fulfilled.

ARTICLE 2.28

Review, consultations and temporary suspension of self-certification

1. The Parties shall review the implementation of:
 - (a) Article 2.25 regularly and at least once a year during the two years after the date of entry into force of this Agreement; and

(b) Article 2.26 no later than three years after the date of entry into force of this Agreement.

2. If the Parties find, in the process of review of the implementation of Article 2.25, that the notifications provided for in Article 2.25 have not been exchanged within two years of the date of entry into force of this Agreement, the Parties shall enter into consultations with a view to agreeing on a practical solution.

3. Where the notification referred to in paragraph 2 of Article 2.25 has not been sent within two years of the date of entry into force of this Agreement and the notification referred to in paragraph 1 of Article 2.25 has been sent, the United Kingdom may temporarily suspend the acceptance of self-certification of wine products provided for in Article 2.27, if a practical solution as referred to in paragraph 2 is not agreed upon within three months of the initiation of the consultations referred to in paragraph 2.

4. The temporary suspension of the acceptance of the self-certification referred to in paragraph 3 shall be immediately terminated when Japan sends the notification provided for in paragraph 2 of Article 2.25 to the United Kingdom.

5. If the Parties find, in the process of review on the implementation of Article 2.26 referred to in subparagraph 1(b), that the notifications provided for in Article 2.26 have not been exchanged within five years of the date of entry into force of this Agreement, the Parties shall enter into consultations.

6. Nothing in this Article shall affect the rights and obligations of a Party under the SPS Agreement.

ARTICLE 2.29

Standstill

1. For matters covered by Articles 2.24 to 2.27, a Party shall not impose less favourable conditions than those provided for in this Section or in its laws and regulations in force on the date of signature of this Agreement.

2. Paragraph 1 shall be without prejudice to the right of the Parties to take sanitary and phytosanitary measures necessary for the protection of human, animal or plant life or health, provided that such measures are not inconsistent with the provisions of the SPS Agreement.

ARTICLE 2.30

Amendments

The Joint Committee may adopt decisions amending Annex 2-E, to add, delete or modify references to oenological practices, restrictions and other elements, in accordance with paragraph 3 of Article 24.2.

SECTION D

Other provisions

ARTICLE 2.31

Exchange of information

1. For the purpose of monitoring the functioning of this Agreement and for the period of 10 years after the entry into force of this Agreement, or for such period of time as may be decided by the Committee on Trade in Goods established pursuant to Article 23.3, the Parties shall annually exchange import statistics for the period covering the most recent calendar year available.

2. The exchange of import statistics referred to in paragraph 1 shall cover, to the extent possible, data pertaining to the period covering the most recent calendar year available, including value and volume, or such data as may be decided by the Committee on Trade in Goods, based on the nomenclature of the Party, of imports of goods of the other Party benefitting from preferential tariff treatment under this Agreement and those that do not receive preferential tariff treatment.

ARTICLE 2.32

Special measures concerning the management of preferential tariff treatment

1. The Parties recognise that breaches of their customs legislation relating to the preferential tariff treatment under this Agreement could adversely affect the domestic industry and agree to cooperate on preventing, detecting and combating such breaches in accordance with the relevant provisions of Chapter 3 and an agreement on cooperation and mutual administrative assistance in customs matters to be concluded between the Governments of the Parties (hereinafter referred to as "CMAA").

2. A Party may, in accordance with the procedure laid down in paragraphs 4 to 7, temporarily suspend the preferential tariff treatment under this Agreement for the goods concerned which are related to the systematic breaches referred to in subparagraph (a), if the Party has made a finding, on the basis of objective, compelling and verifiable information, that:

- (a) systematic breaches in its customs legislation related to the preferential tariff treatment under this Agreement for a certain good have been committed; and
- (b) the other Party has systematically and unjustifiably refused or has otherwise failed to conduct the cooperation referred to in paragraph 1 in relation to the systematic breaches referred to in subparagraph (a).

3. Notwithstanding paragraph 2, the temporary suspension shall not be applied to traders who fulfil the compliance criteria agreed by the Parties through the consultations referred to in paragraph 4.

4. The Party which has made the finding referred to in paragraph 2 shall, without undue delay, notify the other Party of that finding with sufficient information to justify the initiation of consultations, including a summary of essential facts related to subparagraphs 2(a) and (b), and enter into consultations with the other Party in the Committee on Trade in Goods with a view to reaching a solution acceptable to both Parties and agreeing on the compliance criteria with regard to the requirements of this Agreement and the relevant customs legislation.

5. The Party which has made the finding referred to in paragraph 2 shall, before a final decision is made, inform all interested parties of its intention to apply a temporary suspension, and shall ensure that they have a full opportunity for defending their interests. A temporary suspension shall not be applied to interested parties, provided that they objectively and satisfactorily demonstrate to the Party which has made the finding that they are not involved in the systematic breaches referred to in subparagraph 2(a).

6. Following the processes referred to in paragraphs 4 and 5, if the Parties have failed to agree on an acceptable solution within six months of the notification, the Party which has made the finding may decide to suspend temporarily the preferential tariff treatment under this Agreement for the goods concerned, duly taking into account the exception provided for in paragraph 3. A temporary suspension shall be notified to the other Party without undue delay.

7. A temporary suspension shall be applied only for the period necessary to counteract the breaches and no longer than six months. If a Party has made a finding that the conditions that gave rise to the initial suspension persist at the expiry of the temporary suspension, that Party may decide to renew the temporary suspension, after notifying the other Party of such a finding with sufficient information to justify the renewal. Any temporary suspension shall be terminated on a date no later than two years from the initial suspension unless it has been demonstrated to the Committee on Trade in Goods that the conditions that gave rise to the initial suspension still persist at the expiry of the period of each renewal.

8. The applied temporary suspensions shall be subject to periodic consultations in the Committee on Trade in Goods.

9. The Party which has made the finding referred to in paragraph 2 or 7 shall publish, in accordance with its internal procedures, notices to importers about any notification and decision concerning temporary suspensions referred to in paragraphs 4 to 7.

10. A temporary suspension shall not apply to traders other than the traders referred to in paragraph 3 and the interested parties referred to in paragraph 5, provided that they objectively and satisfactorily demonstrate to the Party which has made the finding referred to in paragraph 2 or 7 that they are not involved in the systematic breaches referred to in subparagraph 2(a).

11. For greater certainty, nothing in this Article shall be construed as preventing traders or interested parties from claiming compensation for damage illegally incurred by the measures referred to in paragraph 6, against the Party which has made the finding referred to in paragraph 2 or 7, in accordance with its laws and regulations.

ARTICLE 2.33

Committee on Trade in Goods

1. The Committee on Trade in Goods established pursuant to Article 23.3 (hereinafter referred to in this Article as "the Committee") shall be responsible for the effective implementation and operation of this Chapter.

2. The Committee shall have the following functions:

- (a) reviewing and monitoring the implementation and operation of this Chapter;
- (b) reporting the findings of the Committee to the Joint Committee;
- (c) reviewing and monitoring the design and operation of the scheme set out in Section B of Part 3 of Annex 2-A to provide the greatest possible market access for the goods covered by that Section;

- (d) deciding on the matters concerning the exchange of information referred to in Article 2.31;
and
 - (e) carrying out other functions as may be delegated by the Joint Committee pursuant to subparagraph 5(b) of Article 23.1.
3. The Committee shall hold meetings at such times and venues, or by such means, as may be agreed by the representatives of the Parties.

ARTICLE 2.34

Working Group on Wine

1. The Working Group on Wine established pursuant to Article 23.4 shall be responsible for the effective implementation and operation of Section C and Annex 2-E.
2. The Working Group on Wine shall have the following functions:
 - (a) adopting the modalities concerning the self-certification referred to in paragraph 2 of Article 2.27;
 - (b) monitoring the implementation of Articles 2.24 to 2.28, including the review and consultations under Article 2.28; and
 - (c) considering amendments of Annex 2-E and making recommendations to the Joint Committee regarding the adoption of a decision with respect to those amendments.
3. The Working Group on Wine shall hold its first meeting on the date of entry into force of this Agreement.

CHAPTER 3

RULES OF ORIGIN AND ORIGIN PROCEDURES

SECTION A

Rules of origin

ARTICLE 3.1

Definitions

For the purposes of this Chapter:

- (a) "aquaculture" means the farming of aquatic organisms, including fish, aquatic invertebrates (including molluscs and crustaceans) or aquatic plants from seed stock such as eggs, fry, fingerlings, larvae, parr, smolts or other immature fish at a post-larval stage by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding or protection from predators;
- (b) "consignment" means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (c) "exporter" means a person, located in a Party, who, in accordance with the requirements laid down in the laws and regulations of that Party, exports or produces the originating product and makes out a statement on origin;
- (d) "importer" means a person who imports the originating product and claims preferential tariff treatment for it;

- (e) "material" means any matter or substance used in the production of a product, including any components, ingredients, raw materials or parts;
- (f) "non-originating material" means a material which does not qualify as originating under this Chapter, including a material whose originating status cannot be determined;
- (g) "preferential tariff treatment" means the rate of customs duties applicable to an originating good in accordance with paragraph 1 of Article 2.8;
- (h) "product" means any matter or substance resulting from production, even if it is intended for use as a material in the production of another product, and shall be understood as a good referred to in Chapter 2; and
- (i) "production" means any kind of working or processing including assembly.

ARTICLE 3.2

Requirements for originating products

1. For the purpose of the application of preferential tariff treatment by a Party to an originating good of the other Party in accordance with paragraph 1 of Article 2.8, the following products, if they satisfy all other applicable requirements of this Chapter, shall be considered as originating in the other Party:
 - (a) wholly obtained or produced products as provided for in Article 3.3;
 - (b) products produced exclusively from materials originating in that Party; or
 - (c) products produced using non-originating materials provided they satisfy all applicable requirements of Annex 3-B.

2. For the purposes of this Chapter, the territorial scope of a Party does not include the sea, seabed and subsoil beyond its territorial sea.
3. If a product has acquired originating status, the non-originating materials used in the production of the product shall not be considered non-originating when that product is incorporated as material into another product.
4. The requirements set out in this Chapter relating to the acquisition of originating status shall be satisfied without interruption in a Party.

ARTICLE 3.3

Wholly obtained products

1. For the purposes of Article 3.2, a product is wholly obtained in a Party if it is:
 - (a) a plant or plant product, grown, cultivated, harvested, picked or gathered there;
 - (b) a live animal born and raised there;
 - (c) a product obtained from a live animal raised there;
 - (d) a product obtained from a slaughtered animal born and raised there;
 - (e) an animal obtained by hunting, trapping, fishing, gathering or capturing there;
 - (f) a product obtained from aquaculture there;
 - (g) a mineral or other naturally occurring substance, not included in subparagraphs (a) to (f), extracted or taken there;

- (h) fish, shellfish or other marine life taken by a Party's vessel from the sea, seabed or subsoil beyond the territorial sea of each Party and, in accordance with international law, beyond the territorial sea of third countries;
- (i) a product produced exclusively from products referred to in subparagraph (h) on board a Party's factory ship beyond the territorial sea of each Party and, in accordance with international law, beyond the territorial sea of third countries;
- (j) a product other than fish, shellfish and other marine life taken by a Party or a person of a Party from the seabed or subsoil beyond the territorial sea of each Party, and beyond areas over which third countries exercise jurisdiction provided that that Party or a person of that Party has the right to exploit that seabed or subsoil in accordance with international law;
- (k) a product that is:
 - (i) waste or scrap derived from production there; or
 - (ii) waste or scrap derived from used products collected there, provided that those products are fit only for the recovery of raw materials; or
- (l) a product produced there, exclusively from products referred to in subparagraphs (a) to (k) or from their derivatives.

2. "A Party's vessel" in subparagraph 1(h) or "a Party's factory ship" in subparagraph 1(i) means respectively a vessel or a factory ship which:

- (a) is registered in a Party;
- (b) flies the flag of a Party; and

- (c) satisfies one of the following requirements:
- (i) it is at least 50 per cent owned by one or more natural persons of a Party or of the European Union^{1 2}; or
 - (ii) it is owned by one or more juridical persons³:
 - (A) which have their head office and their main place of business in a Party or in the European Union; and
 - (B) in which at least 50 per cent of the ownership belongs to natural persons or juridical persons of a Party or of the European Union⁴.

¹ For the purposes of this Chapter, references to the "European Union", when used in a geographical sense, shall be understood to mean the territories in which the Treaty on European Union and the TFEU, as amended, apply under the conditions laid down in those treaties and the customs territory of the European Union as defined, for the purpose of applying the laws and regulations of the European Union, in Article 4 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code, as amended by the European Union. Article 1.8 does not apply to the references to the laws and regulations of the European Union in this footnote. Notwithstanding the first sentence of this footnote, the "European Union" does not cover Ceuta and Melilla for the purposes of this Chapter.

² For the purposes of this Chapter, "natural person of the European Union" means a national of a Member State of the European Union, in accordance with the applicable laws and regulations of that Member State.

³ For the purposes of this Chapter, "juridical person" means any legal entity duly constituted or otherwise organised under the applicable law, whether for profit or otherwise, and whether privately-owned or governmentally-owned, including any corporation, trust, partnership, joint venture, sole proprietorship or association.

⁴ For the purposes of this Chapter, "juridical person of the European Union" means a juridical person of a Member State of the European Union, in accordance with the applicable laws and regulations of that Member State.

ARTICLE 3.4

Insufficient working or processing

1. Notwithstanding subparagraph 1(c) of Article 3.2, a product shall not be considered as originating in a Party if solely one or more of the following operations are conducted on non-originating materials in the production of the product in that Party:
 - (a) preserving operations such as drying, freezing, keeping in brine and other similar operations where their sole purpose is to ensure that the product remains in good condition during transport and storage;
 - (b) changes of packaging;
 - (c) breaking-up or assembly of packages;
 - (d) washing, cleaning or removal of dust, oxide, oil, paint or other coverings;
 - (e) ironing or pressing of textiles and textile articles;
 - (f) simple painting or polishing operations;
 - (g) husking, partial or total bleaching, polishing or glazing of cereals and rice;
 - (h) operations to colour or flavour sugar or form sugar lumps; partial or total milling of sugar in solid form;
 - (i) peeling, stoning or shelling of fruits, nuts or vegetables;
 - (j) sharpening, simple grinding or simple cutting;
 - (k) sifting, screening, sorting, classifying, grading or matching including the making-up of sets of articles;

- (l) simple placing in bottles, cans, flasks, bags, cases or boxes, simple fixing on cards or boards and all other simple packaging operations;
- (m) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (n) simple mixing of products¹, whether or not of different kinds;
- (o) simple addition of water, dilution, dehydration or denaturation² of products;
- (p) simple collection or assembly of parts to constitute a complete or finished article, or an article falling to be classified as complete or finished pursuant to Rule 2(a) of the General Rules for the Interpretation of the Harmonized System; disassembly of products in parts; or
- (q) slaughter of animals.

2. For the purposes of paragraph 1, operations shall be considered simple if neither special skills nor machines, apparatus or equipment especially produced or installed are needed for carrying out those operations.

ARTICLE 3.5

Accumulation

1. A product that qualifies as originating in a Party shall be considered as originating in the other Party if used as a material in the production of another product in the other Party.

¹ For the purposes of this Article, simple mixing of products covers mixing of sugar.

² For the purposes of this Article, denaturation covers in particular making products unfit for human consumption by the addition of toxic or foul-tasting substances.

2. A product that qualifies as originating in the European Union¹ shall be considered as originating in a Party if used as a material in the production of another product classified under the Chapters and headings of the Harmonized System² as specified in Annex 3-C in the Party.
3. Production carried out in a Party on a non-originating material may be taken into account for the purpose of determining whether a product is originating in the other Party.
4. Production carried out in the European Union on a non-originating material may be taken into account for the purpose of determining whether a product classified under the Chapters and headings of the Harmonized System as specified in Annex 3-C is originating in a Party.
5. Paragraphs 1 and 3 do not apply if the production carried out in the other Party does not go beyond one or more of the operations referred to in subparagraphs 1(a) to (q) of Article 3.4.
6. Paragraphs 2 and 4 do not apply if the production carried out in a Party does not go beyond one or more of the operations referred to in subparagraphs 1(a) to (q) of Article 3.4.
7. In order for an exporter to complete the statement on origin referred to in subparagraph 2(a) of Article 3.16 for a product referred to in paragraphs 3 and 4, the exporter shall obtain from its supplier information as provided for in Annex 3-D.

¹ The following products shall be treated by the Parties as originating in the European Union within the meaning of this Chapter:

- (a) products originating in the Principality of Andorra classified under Chapters 25 to 97 of the Harmonized System; and
- (b) products originating in the Republic of San Marino.

The rules of origin under this Chapter shall apply, *mutatis mutandis*, for the purpose of determining whether products are originating in the Principality of Andorra or the Republic of San Marino.

² For greater certainty, the references to the tariff classification number of the Harmonized System in this Chapter are based on the Harmonized System, as amended on 1 January 2017.

8. The information referred to in paragraph 7 shall apply to a single consignment or multiple consignments for the same material that is supplied within a period that does not exceed 12 months from the date on which the information was provided.

9. For the purposes of paragraphs 2 and 4, the rules of origin under this Chapter shall apply, *mutatis mutandis*, in order to determine whether a product is originating in the European Union, or in order to take into account the production carried out in the European Union on a non-originating material.

10. If Japan has a trade agreement in force that forms a free-trade area with the European Union, within the meaning of Article XXIV of GATT 1994, Japan may seek to agree with the European Union that, for the purposes of that trade agreement:

- (a) a product that qualifies as originating in the United Kingdom is considered as originating in Japan or in the European Union if used as a material in the production of another product in Japan or in the European Union; and
- (b) production carried out in the United Kingdom on a non-originating material of the United Kingdom may be taken into account for the purpose of determining whether a product is originating in Japan or in the European Union.

11. If the United Kingdom has a trade agreement in force that forms a free-trade area with the European Union, within the meaning of Article XXIV of GATT 1994, the United Kingdom may seek to agree with the European Union that, for the purposes of that trade agreement:

- (a) a product that qualifies as originating in Japan is considered as originating in the United Kingdom or in the European Union if used as a material in the production of another product in the United Kingdom or in the European Union; and
- (b) production carried out in Japan on a non-originating material of Japan may be taken into account for the purpose of determining whether a product is originating in the United Kingdom or in the European Union.

12. The Parties may negotiate any further conditions on the application of the accumulation under this Chapter, including additional product specific rules of origin, in order to reflect the results of the agreements referred to in paragraphs 10 and 11. The results of the negotiations, if any, shall be incorporated into this Agreement in accordance with Article 24.2.

ARTICLE 3.6

Tolerances

1. If a non-originating material used in the production of a product does not satisfy the requirements set out in Annex 3-B, the product shall be considered as originating in a Party, provided that:
 - (a) for a product classified under Chapters 1 to 49 or Chapters 64 to 97 of the Harmonized System, the value of all those non-originating materials does not exceed 10 per cent of the ex-works or free on board price of the product; or
 - (b) for a product classified under Chapters 50 to 63 of the Harmonized System, tolerances apply as stipulated in Notes 6 to 8 of Annex 3-A.
2. Paragraph 1 does not apply if the value of non-originating materials used in the production of a product exceeds any of the percentages for the maximum value of non-originating materials as specified in the requirements set out in Annex 3-B.
3. Paragraph 1 does not apply to products wholly obtained in a Party within the meaning of Article 3.3. If Annex 3-B requires that the materials used in the production of a product are wholly obtained, paragraphs 1 and 2 apply.

ARTICLE 3.7

Unit of qualification

1. The unit of qualification for the application of the provisions of this Chapter shall be the particular product which is considered as the basic unit when classifying the product under the Harmonized System.
2. When a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each individual product shall be taken into account when applying the provisions of this Chapter.

ARTICLE 3.8

Accounting segregation

1. Originating and non-originating fungible materials shall be physically segregated during storage in order to maintain their originating status.
2. For the purposes of this Article, "fungible materials" means materials that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another once they are incorporated into the finished product.
3. Notwithstanding paragraph 1, originating and non-originating fungible materials may be used in the production of a product without being physically segregated during storage provided that an accounting segregation method is used.
4. The accounting segregation method referred to in paragraph 3 shall be applied in conformity with an inventory management method under accounting principles which are generally accepted in the Party.

5. A Party may require, under conditions set out in its laws and regulations, that the use of an accounting segregation method is subject to prior authorisation by the customs authority of that Party. The customs authority of the Party shall monitor the use of the authorisation and may withdraw the authorisation if the holder makes improper use of the accounting segregation method or fails to fulfil any of the other conditions laid down in this Chapter.

6. The accounting segregation method shall be any method that ensures that at any time no more materials receive originating status than would be the case if the materials had been physically segregated.

ARTICLE 3.9

Sets

A set, classified pursuant to Rules 3(b) and (c) of the General Rules for the Interpretation of the Harmonized System, shall be considered as originating in a Party when all of its components are originating under this Chapter. Where the set is composed of originating and non-originating components, it shall as a whole be considered as originating in a Party, provided that the value of the non-originating components does not exceed 15 per cent of the ex-works or free on board price of the set.

ARTICLE 3.10

Non-alteration

1. An originating product declared for home use in the importing Party shall not have, after exportation and prior to being declared for home use, been altered, transformed in any way or subjected to operations other than to preserve them in good condition or than adding or affixing marks, labels, seals or any other documentation to ensure compliance with specific domestic requirements of the importing Party.

2. Storage or exhibition of a product may take place in a third country provided that it remains under customs supervision in that third country.
3. Without prejudice to Section B, the splitting of consignments may take place in a third country if it is carried out by the exporter or under its responsibility and provided that they remain under customs supervision in that third country.
4. In case of doubt as to whether the requirements provided for in paragraphs 1 to 3 are complied with, the customs authority of the importing Party may request the importer to provide evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any evidence related to the product itself.

ARTICLE 3.11

Returning products

If an originating product of a Party exported from that Party to a third country returns to that Party, it shall be considered as non-originating unless it can be demonstrated to the satisfaction of the customs authority of that Party that the returning product:

- (a) is the same as that exported; and
- (b) has not undergone any operation other than that necessary to preserve it in good condition while in that third country or while being exported.

ARTICLE 3.12

Accessories, spare parts, tools and instructional or other information materials

1. For the purposes of this Article, accessories, spare parts, tools and instructional or other information materials are covered if:
 - (a) the accessories, spare parts, tools and instructional or other information materials are classified and delivered with, but not invoiced separately from, the product; and
 - (b) the types, quantities and value of the accessories, spare parts, tools and instructional or other information materials are customary for that product.
2. In determining whether a product is wholly obtained, or satisfies a production process or change in tariff classification requirement as set out in Annex 3-B, accessories, spare parts, tools and instructional or other information materials shall be disregarded.
3. In determining whether a product meets a value requirement set out in Annex 3-B, the value of accessories, spare parts, tools and instructional or other information materials shall be taken into account as originating or non-originating materials, as the case may be, in the calculation for the purpose of the application of the value requirement to the product.
4. A product's accessories, spare parts, tools and instructional or other information materials shall have the originating status of the product with which they are delivered.

ARTICLE 3.13

Neutral elements

In order to determine whether a product is originating in a Party, it shall not be necessary to determine the originating status of the following elements:

- (a) fuel, energy, catalysts and solvents;
- (b) equipment, devices and supplies used to test or inspect the product;
- (c) gloves, glasses, footwear, clothing, safety equipment and supplies;
- (d) machines, tools, dies and moulds;
- (e) spare parts and materials used in the maintenance of equipment and buildings;
- (f) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings; and
- (g) any other material that is not incorporated into the product but the use of which in the production of the product can reasonably be demonstrated to be a part of that production.

ARTICLE 3.14

Packing materials and containers for shipment

Packing materials and containers for shipment that are used to protect a product during transportation shall be disregarded in determining the originating status of a product.

ARTICLE 3.15

Packaging materials and containers for retail sale

1. Packaging materials and containers in which a product is packaged for retail sale, if classified with the product, shall be disregarded in determining whether all the non-originating materials used in the production of the product have undergone the applicable change in tariff classification or a production process set out in Annex 3-B or whether the product is wholly obtained.

2. If a product is subject to a value requirement set out in Annex 3-B, the value of the packaging materials and containers in which the product is packaged for retail sale, if classified with the product, shall be taken into account as originating or non-originating, as the case may be, in the calculation for the purpose of the application of the value requirement to the product.

SECTION B

Origin procedures

ARTICLE 3.16

Claim for preferential tariff treatment

1. The importing Party shall, on importation, grant preferential tariff treatment to a product originating in the other Party on the basis of a claim by the importer for preferential tariff treatment. The importer shall be responsible for the correctness of the claim for preferential tariff treatment and compliance with the requirements provided for in this Chapter.
2. A claim for preferential tariff treatment shall be based on:
 - (a) a statement on origin that the product is originating made out by the exporter; or
 - (b) the importer's knowledge that the product is originating.
3. A claim for preferential tariff treatment and its basis as referred to in subparagraph 2(a) or (b) shall be included in the customs import declaration in accordance with the laws and regulations of the importing Party. The customs authority of the importing Party may request, to the extent that the importer can provide such explanation, the importer to provide an explanation, as part of the customs import declaration or accompanying it, that the product satisfies the requirements of this Chapter.

4. The importer making a claim for preferential tariff treatment based on a statement on origin referred to in subparagraph 2(a) shall keep the statement on origin and, when required by the customs authority of the importing Party, provide a copy thereof to that customs authority.
5. Paragraphs 2 to 4 do not apply in the cases specified in Article 3.20.

ARTICLE 3.17

Statement on origin

1. A statement on origin may be made out by an exporter of a product on the basis of information demonstrating that the product is originating, including information on the originating status of materials used in the production of the product. The exporter is responsible for the correctness of the statement on origin and of the information provided.
2. A statement on origin shall be made out using either of the linguistic versions of the text set out in Annex 3-E on an invoice or on any other commercial document that describes the originating product in sufficient detail to enable its identification. The importing Party shall not require the importer to submit a translation of the statement on origin.
3. The customs authority of the importing Party shall not reject a claim for preferential tariff treatment due to minor errors or discrepancies in the statement on origin or for the sole reason that an invoice was issued in a third country.
4. A statement on origin shall be valid for:
 - (a) 12 months from the date on which it was made out or such longer period of time as provided by the importing Party, for a single shipment referred to in subparagraph 5(a); or
 - (b) 12 months from the date on which it was made out, for multiple shipments referred to in subparagraph 5(b).

5. A statement on origin may apply to:
- (a) a single shipment of one or more products imported into a Party; or
 - (b) multiple shipments of identical products imported into a Party within any period specified in the statement on origin not exceeding 12 months.
6. If, on request of the importer, unassembled or disassembled products within the meaning of Rule 2(a) of the General Rules for the Interpretation of the Harmonized System falling within Sections XV to XXI of the Harmonized System are imported by instalments, a single statement on origin for such products may be used in accordance with the requirements laid down by the customs authority of the importing Party.

ARTICLE 3.18

Importer's knowledge

The importer's knowledge that a product is originating in the exporting Party shall be based on information demonstrating that the product is originating and satisfies the requirements provided for in this Chapter.

ARTICLE 3.19

Record keeping requirements

1. An importer making a claim for preferential tariff treatment for a product imported into the importing Party shall, for a minimum of three years after the date of importation of the product, keep:
- (a) if the claim was based on a statement on origin, the statement on origin made out by the exporter; or

- (b) if the claim was based on the importer's knowledge, all records demonstrating that the product satisfies the requirements to obtain originating status.
2. An exporter who has made out a statement on origin shall, for a minimum of four years after the date of the making out of that statement on origin, keep a copy of the statement on origin and all other records demonstrating that the product satisfies the requirements to obtain originating status.
 3. The records to be kept in accordance with this Article may be held in electronic format.
 4. Paragraphs 1 to 3 do not apply in the cases specified in Article 3.20.

ARTICLE 3.20

Small consignments and waivers

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products provided that such products are not imported by way of trade¹, have been declared as satisfying the requirements of this Chapter and if there is no doubt as to the veracity of such a declaration.
2. Provided that the importation does not form part of importations that may reasonably be considered to have been made separately for the purpose of avoiding the requirement for a statement on origin, the total value of the products referred to in paragraph 1 shall not exceed such value limits as the importing Party may set out in its laws and regulations and which have been notified to the other Party.
3. Each Party may provide that the basis for the claim as referred to in paragraph 2 of Article 3.16 shall not be required for an importation of a product for which the importing Party has waived the requirements.

¹ The imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.

ARTICLE 3.21

Verification

1. For the purposes of verifying whether a product imported into a Party is originating in the other Party or whether the other requirements of this Chapter are satisfied, the customs authority of the importing Party may conduct a verification based on risk assessment methods, which may include random selection, by means of a request for information from the importer who made the claim referred to in Article 3.16. The customs authority of the importing Party may conduct a verification either at the time of the customs import declaration, before the release of products, or after the release of the products.

2. The information requested pursuant to paragraph 1 shall cover no more than the following elements:
 - (a) if a statement on origin was the basis of the claim referred to in subparagraph 2(a) of Article 3.16, that statement on origin;
 - (b) the tariff classification number of the product under the Harmonized System and origin criteria used;
 - (c) a brief description of the production process;
 - (d) if the origin criterion was based on a specific production process, a specific description of that process;
 - (e) if applicable, a description of the originating and non-originating materials used in the production process;
 - (f) if the origin criterion was "wholly obtained", the applicable category (such as harvesting, mining, fishing and place of production);

- (g) if the origin criterion was based on a value method, the value of the product as well as the value of all the non-originating or, as appropriate to establish compliance with the value requirement, originating materials used in the production;
- (h) if the origin criterion was based on weight, the weight of the product as well as the weight of the relevant non-originating or, as appropriate to establish compliance with the weight requirement, originating materials used in the product;
- (i) if the origin criterion was based on a change in tariff classification, a list of all the non-originating materials including their tariff classification number under the Harmonized System (in two-, four- or six-digit format depending on the origin criteria); or
- (j) the information relating to the compliance with the provision on non-alteration referred to in Article 3.10.

3. When providing the requested information, the importer may add any other information that it considers relevant for the purpose of verification.

4. If the claim for preferential tariff treatment was based on a statement on origin referred to in subparagraph 2(a) of Article 3.16, the importer shall inform the customs authority of the importing Party when the requested information may be provided in full or in relation to one or more data elements by the exporter directly.

5. If the claim for preferential tariff treatment was based on the importer's knowledge referred to in subparagraph 2(b) of Article 3.16, after having first requested information in accordance with paragraph 1, the customs authority of the importing Party conducting the verification may request information from the importer if that customs authority considers that additional information is necessary in order to verify the originating status of the product. The customs authority of the importing Party may request the importer for specific documentation and information, if appropriate.

6. If the customs authority of the importing Party decides to suspend the granting of preferential tariff treatment to the product concerned while awaiting the results of the verification, release of the product shall be offered to the importer subject to appropriate precautionary measures including guarantees. Any suspension of preferential tariff treatment shall be terminated as soon as possible after the originating status of the product concerned or the fulfilment of the other requirements of this Chapter has been ascertained by the customs authority of the importing Party.

ARTICLE 3.22

Administrative cooperation

1. In order to ensure the proper application of this Chapter, the Parties shall cooperate, through the customs authority of each Party, in verifying whether a product is originating and in compliance with the other requirements provided for in this Chapter.

2. If the claim for preferential tariff treatment was based on a statement on origin referred to in subparagraph 2(a) of Article 3.16, after having first requested information in accordance with paragraph 1 of Article 3.21, the customs authority of the importing Party conducting the verification may also request information from the customs authority of the exporting Party either by the end of two years after the date of importation of the products or by the end of 38 months after the date of the making out of that statement on origin, whichever is earlier, if the customs authority of the importing Party conducting the verification considers that additional information is necessary in order to verify the originating status of the product. The request for information should include the following information:

- (a) the statement on origin;
- (b) the identity of the customs authority issuing the request;
- (c) the name of the exporter;

- (d) the subject and scope of the verification; and
- (e) if applicable, any relevant documentation.

In addition to this information, the customs authority of the importing Party may request the customs authority of the exporting Party for specific documentation and information, where appropriate.

3. The customs authority of the exporting Party may, in accordance with its laws and regulations, request documentation or examination by calling for any evidence or by visiting the premises of the exporter to review records and observe the facilities used in the production of the product.

4. Without prejudice to paragraph 5, the customs authority of the exporting Party receiving the request pursuant to paragraph 2 shall provide the customs authority of the importing Party with the following information:

- (a) the requested documentation, where available;
- (b) an opinion on the originating status of the product;
- (c) the description of the product subject to examination and the tariff classification relevant to the application of this Chapter;
- (d) a description and explanation of the production process sufficient to support the originating status of the product;
- (e) information on the manner in which the examination was conducted; and
- (f) supporting documentation, if appropriate.

5. The customs authority of the exporting Party shall not provide the information referred to in paragraph 4 to the customs authority of the importing Party if that information is deemed confidential by the exporter.

6. Each Party shall notify the other Party of the contact details, including postal and email addresses, and telephone and facsimile numbers of the customs authorities and shall notify the other Party of any modification regarding such information within 30 days after the date of the modification.

ARTICLE 3.23

Mutual assistance in the fight against fraud

In case of a suspected breach of the provisions of this Chapter, the Parties shall provide each other with mutual assistance, in accordance with CMAA.

ARTICLE 3.24

Denial of preferential tariff treatment

1. Without prejudice to paragraph 3, the customs authority of the importing Party may deny preferential tariff treatment, if:

(a) within three months after the date of the request for information pursuant to paragraph 1 of Article 3.21:

(i) no reply is provided; or

(ii) if the claim for preferential tariff treatment was based on the importer's knowledge as referred to in subparagraph 2(b) of Article 3.16, the information provided is inadequate to confirm that the product is originating;

- (b) within three months after the date of the request for information pursuant to paragraph 5 of Article 3.21:
 - (i) no reply is provided; or
 - (ii) the information provided is inadequate to confirm that the product is originating;
- (c) within 10 months after the date of the request for information pursuant to paragraph 2 of Article 3.22:
 - (i) no reply is provided; or
 - (ii) the information provided is inadequate to confirm that the product is originating; or
- (d) following a prior request for assistance pursuant to Article 3.23 and within a mutually agreed period, in respect of products which have been the subject of a claim as referred to in paragraph 1 of Article 3.16:
 - (i) the customs authority of the exporting Party fails to provide the assistance; or
 - (ii) the result of that assistance is inadequate to confirm that the product is originating.

2. The customs authority of the importing Party may deny preferential tariff treatment to a product for which an importer claims preferential tariff treatment where the importer fails to comply with requirements of this Chapter other than those relating to the originating status of the products.

3. If the customs authority of the importing Party has sufficient justification to deny preferential tariff treatment under paragraph 1, in cases where the customs authority of the exporting Party has provided an opinion pursuant to subparagraph 4(b) of Article 3.22 confirming the originating status of the products, the customs authority of the importing Party shall notify the customs authority of the exporting Party of its intention to deny the preferential tariff treatment within two months after the date of receipt of that opinion. If such notification is made, consultations shall be held on request of a Party, within three months after the date of the notification. The period for consultation may be extended on a case by case basis by mutual agreement between the Parties. The consultation may take place in accordance with the procedure set out by the Committee on Rules of Origin and Customs-Related Matters established pursuant to Article 23.3. Upon the expiry of the period for consultation, the customs authority of the importing Party may deny the preferential tariff treatment solely on the basis of sufficient justification and after having granted the importer the right to be heard.

ARTICLE 3.25

Confidentiality

1. Each Party shall maintain, in accordance with its laws and regulations, the confidentiality of any information provided to it by the other Party pursuant to this Chapter, and shall protect that information from disclosure.
2. Information obtained by the customs authority of the importing Party pursuant to this Chapter may only be used by that customs authority for the purposes of this Chapter.
3. Confidential business information obtained from the exporter by the customs authority of the exporting Party or of the importing Party through the application of Articles 3.21 and 3.22 shall not be disclosed, unless otherwise provided for in this Chapter.

4. Information obtained by the customs authority of the importing Party pursuant to this Chapter shall not be used by the importing Party in any criminal proceedings carried out by a court or a judge, unless permission to use such information is granted by the exporting Party in accordance with its laws and regulations.

ARTICLE 3.26

Administrative measures and sanctions

Each Party shall impose administrative measures and, where appropriate, sanctions, in accordance with its laws and regulations, on any person who draws up a document, or causes a document to be drawn up, which contains incorrect information provided for the purpose of obtaining preferential tariff treatment for a product, who does not comply with the requirements set out in Article 3.19, or who does not provide the evidence or refuses the visit referred to in paragraph 3 of Article 3.22.

SECTION C

Miscellaneous

ARTICLE 3.27

Committee on Rules of Origin and Customs-Related Matters

1. The Committee on Rules of Origin and Customs-Related Matters established pursuant to Article 23.3 (hereinafter referred to in this Chapter as "the Committee") shall be responsible for the effective implementation and operation of this Chapter, in addition to the other responsibilities specified in paragraph 1 of Article 4.14.
2. For the purposes of this Chapter, the Committee shall have the following functions:

- (a) reviewing and making appropriate recommendations, as necessary, to the Joint Committee on:
 - (i) the implementation and operation of this Chapter; and
 - (ii) any amendments of the provisions of this Chapter proposed by a Party;
- (b) adopting explanatory notes to facilitate the implementation of the provisions of this Chapter;
- (c) setting the consultation procedure referred to in paragraph 3 of Article 3.24; and
- (d) considering any other matter related to this Chapter as the representatives of the Parties may agree.

ARTICLE 3.28

Transitional provisions for products in transit or storage

The provisions of this Agreement may be applied to products which comply with the provisions of this Chapter and which on the date of entry into force of this Agreement are either in transit from the exporting Party to the importing Party or under customs control in the importing Party without payment of import duties and taxes, subject to the making of a claim for preferential tariff treatment referred to in Article 3.16 to the customs authority of the importing Party, within 12 months of that date.

CHAPTER 4

CUSTOMS MATTERS AND TRADE FACILITATION

ARTICLE 4.1

Objectives

The objectives of this Chapter are to:

- (a) promote trade facilitation for goods traded between the Parties while ensuring effective customs controls, taking into account the evolution of trade practices;
- (b) ensure transparency of each Party's customs legislation and other trade-related laws and regulations and consistency thereof with applicable international standards;
- (c) ensure predictable, consistent and non-discriminatory application by each Party of its customs legislation and other trade-related laws and regulations;
- (d) promote simplification and modernisation of each Party's customs procedures and practices;
- (e) further develop risk management techniques to facilitate legitimate trade while securing the international trade supply chain; and
- (f) enhance cooperation between the Parties in the field of customs matters and trade facilitation.

ARTICLE 4.2

Scope

1. This Chapter applies to matters relating to each Party's customs legislation, other trade-related laws and regulations and general administrative procedures related to trade, including their application to goods traded between the Parties, as well as the cooperation between the Parties.
2. Nothing in this Chapter shall affect the rights and obligations of a Party under Chapters 6 and 7.
3. In the event of any inconsistency between this Chapter and Chapter 6 or 7, Chapter 6 or 7 shall prevail to the extent of the inconsistency.
4. This Chapter applies without prejudice to the fulfilment of each Party's legitimate policy objectives and its obligations under international agreements to which it is a party, regarding the protection of:
 - (a) public morals;
 - (b) human, animal or plant life or health;
 - (c) national treasures of artistic, historic or archaeological value; or
 - (d) the environment.
5. This Chapter shall be implemented by each Party in accordance with its laws and regulations. Each Party shall use its available resources in an appropriate way to implement this Chapter.

ARTICLE 4.3

Transparency

1. Each Party shall ensure that its customs legislation and other trade-related laws and regulations as well as its general administrative procedures and relevant information of general application related to trade are published and readily available to any interested person in an easily accessible manner, including, as appropriate, through the Internet.
2. Each Party shall publish and make readily available its customs legislation, other trade-related laws and regulations and general administrative procedures related to trade as early as possible before their entry into force, in order to enable any interested person to become acquainted with them, except in the case:
 - (a) of urgent circumstances;
 - (b) of minor changes to such laws, regulations or general administrative procedures;
 - (c) the effectiveness of such laws and regulations or their enforcement is undermined as a result of prior publication; or
 - (d) of measures having relieving effects.
3. Each Party shall designate one or more enquiry points to answer reasonable enquiries from any interested persons on the matters covered by paragraph 1. Enquiry points shall answer such enquiries and provide any relevant forms and documents within a reasonable time period set by each Party.
4. Each Party shall, as appropriate, provide for regular consultations between its customs authority and other trade-related agencies and traders or other stakeholders located within its territory.

5. Information on fees and charges shall be published in accordance with paragraphs 1 and 2. That information shall include the fees and charges that will be applied, the reason for such fees and charges, the responsible authority and when and how payment is to be made. Such fees and charges shall not be applied until information on them has been published.

ARTICLE 4.4

Procedures for import, export and transit

1. Each Party shall apply its customs legislation and other trade-related laws and regulations in a predictable, consistent, transparent and non-discriminatory manner.
2. Each Party shall ensure that its customs procedures:
 - (a) are consistent with international standards and recommended practices applicable to each Party in the area of customs procedures such as those made under the auspices of the World Customs Organization¹ (hereinafter referred to as "the WCO"), including the substantive elements of the Protocol of Amendment to the International Convention on the Simplification and Harmonization of Customs Procedures, done at Brussels on 26 June 1999, the International Convention on the Harmonized Commodity Description and Coding System, done at Brussels on 14 June 1983, and the Framework of Standards to Secure and Facilitate Global Trade of the WCO (hereinafter referred to as "the SAFE Framework");
 - (b) aim at facilitating legitimate trade, taking into account the evolution of trade practices, while securing compliance with its laws and regulations;
 - (c) provide for effective enforcement in case of breaches of its laws and regulations concerning customs procedures, including duty evasion and smuggling; and
 - (d) do not include mandatory use of customs brokers or preshipment inspections.

¹ For greater certainty, the WCO was established in 1952 as the Customs Co-operation Council (CCC).

3. Each Party shall adopt or maintain measures granting favourable treatment with respect to customs controls prior to the release of goods to traders or operators fulfilling criteria specified in its laws and regulations.
4. Each Party shall promote the development and use of advanced systems, including those based on information and communications technology, to facilitate the exchange of electronic data between traders or operators and its customs authority and other trade-related agencies.
5. Each Party shall work towards further simplification and standardisation of data and documentation required by its customs authority and other trade-related agencies.

ARTICLE 4.5

Release of goods

Each Party shall adopt or maintain customs procedures that:

- (a) provide for the prompt release of goods within a period that is not longer than necessary to ensure compliance with its laws and regulations;
- (b) allow for advance electronic submission and processing of documentation and any other required information prior to the arrival of the goods; and
- (c) allow for the release of goods prior to the final determination of customs duties, taxes, fees and charges, subject to the provision of a guarantee, if required by its laws and regulations, in order to secure their final payment.

ARTICLE 4.6

Simplification of customs procedures

1. Each Party shall work towards simplification of its requirements and formalities for customs procedures in order to reduce the time and costs thereof for traders or operators, including small and medium-sized enterprises.
2. Each Party shall adopt or maintain measures allowing traders or operators fulfilling criteria specified in its laws and regulations to benefit from further simplification of customs procedures. Such simplification may allow periodical declaration for the determination and payment of customs duties and taxes covering multiple imports within a given period, after the release of the goods.
3. Each Party shall adopt or maintain programmes which enable operators fulfilling criteria specified in its laws and regulations to benefit further from or have easier access to the simplification referred to in paragraph 2.

ARTICLE 4.7

Advance rulings

1. Each Party shall issue, through its customs authority, an advance ruling that sets forth the treatment to be provided to the goods concerned. That ruling shall be issued in a reasonable, time-bound manner to the applicant that has submitted a written request, including in electronic format, containing all necessary information in accordance with the laws and regulations of the issuing Party.
2. An advance ruling shall cover tariff classification of the goods, origin of goods including their qualification as originating goods under Chapter 3 or any other matter as the Parties may agree, in particular regarding the appropriate method or criteria to be used for the customs valuation of the goods.

3. Subject to any confidentiality requirements in its laws and regulations, a Party may publish its advance rulings, including through the Internet.

ARTICLE 4.8

Appeal and review

1. Each Party shall guarantee the right of appeal or review to any person to whom an administrative decision has been addressed by the customs authority or other trade-related agencies of that Party.

2. Appeal or review shall include:

(a) an administrative appeal to or review by an administrative authority higher than or independent of the official or office that issued the decision; or

(b) a judicial appeal or review of the decision.

3. Each Party shall ensure that, if the decision on appeal or review referred to in subparagraph 2(a) is not issued within a period of time provided for in its laws and regulations or without undue delay, the person referred to in paragraph 1 has the right to further administrative or judicial appeal or review.

4. Each Party shall ensure that the person referred to in paragraph 1 is provided with the reasons for the administrative decision to enable that person to have recourse to appeal or review procedures when necessary.

ARTICLE 4.9

Risk management

1. Each Party shall adopt or maintain a risk management system that enables its customs authority to concentrate inspection activities on high-risk consignments and that expedites the release of low-risk consignments.
2. Each Party shall base risk management on assessment of risk through appropriate selectivity criteria.
3. A Party may also select, on a random basis, consignments for inspection activities referred to in paragraph 1 as part of its risk management.
4. Each Party shall design and apply risk management in a manner as to avoid arbitrary or unjustifiable discrimination, or disguised restrictions to international trade.

ARTICLE 4.10

Post-clearance audit

1. With a view to expediting the release of goods, each Party shall adopt or maintain post-clearance audit to ensure compliance with its customs legislation and other trade-related laws and regulations. The customs authority of each Party shall use the results of post-clearance audit performed by it when applying the risk management referred to in Article 4.9. A Party may provide that its customs authority uses the results of the post-clearance audit performed by other trade-related agencies when applying risk management, and *vice-versa*.
2. Each Party shall select a person or a consignment for post-clearance audit in a risk-based manner, which may include appropriate selectivity criteria. Each Party shall conduct post-clearance audits in a transparent manner. Where the person is involved in the audit process and conclusive results have been achieved, the Party shall, without delay, notify the person whose record is audited of the results, the person's rights and obligations and the reasons for the results.

ARTICLE 4.11

Transit and transshipment

Each Party shall adopt or maintain procedures to facilitate the movement of goods from or to the other Party that are in transit through or in transshipment within its customs territory, while maintaining appropriate control.

ARTICLE 4.12

Customs cooperation

1. Without prejudice to other forms of cooperation provided for in this Agreement, the customs authorities of the Parties shall cooperate, including by exchanging information, and provide mutual administrative assistance in the matters referred to in this Chapter in accordance with CMAA, notwithstanding Article 1.6.
2. The customs authorities of the Parties shall enhance cooperation on the matters referred to in this Chapter with a view to further developing trade facilitation while ensuring compliance with their respective customs legislation and improving supply chain security, in the following areas:
 - (a) cooperation on further simplification of customs procedures, taking into account the evolution of trade practices;
 - (b) cooperation on harmonisation of data requirements for customs purposes, in line with applicable international standards such as the WCO standards;
 - (c) cooperation on further development of the customs-related aspects of securing and facilitating the international trade supply chain in accordance with the SAFE Framework;

- (d) cooperation on improvement of their risk management techniques, including sharing best practices and, if appropriate, risk information and control results;
- (e) cooperation with a view to further developing the measures referred to in paragraph 3 of Article 4.4 and paragraph 2 of Article 4.6 or the programmes referred to in paragraph 3 of Article 4.6, including the possibility of cooperation with a view to allowing traders or operators of a Party to benefit from the measures or the programmes of the other Party;
- (f) cooperation and coordination in international organisations such as the WTO and the WCO, on matters of common interest, including tariff classification, customs valuation and origin, with a view to establishing, if possible, common positions; and
- (g) cooperation on enforcement against the trafficking of prohibited goods.

3. The customs authorities of the Parties shall ensure the exchange of information necessary for the purposes of paragraph 2.

ARTICLE 4.13

Temporary admission

For the temporary admission of goods referred to in Article 2.10 and regardless of their origin, each Party shall, in accordance with the procedures laid down in international agreements concerning temporary admissions and applied by the Party, accept A.T.A. carnets¹ issued in the other Party.

¹ "A.T.A. carnet" has the same meaning as in the Customs Convention on the A.T.A. Carnet for the Temporary Admission of Goods, done at Brussels on 6 December 1961 or the Convention on Temporary Admission, done at Istanbul on 26 June 1990.

ARTICLE 4.14

Committee on Rules of Origin and Customs-Related Matters

1. The Committee on Rules of Origin and Customs-Related Matters established pursuant to Article 23.3 (hereinafter referred to in this Chapter as "the Committee") shall be responsible for the effective implementation and operation of this Chapter and the customs-related matters of Chapter 2 and of Article 14.57, in addition to the other responsibilities specified in paragraph 1 of Article 3.27.¹
2. The Parties shall ensure that the composition of their delegations to meetings of the Committee corresponds to the agenda items.
3. The Committee shall have the following functions:
 - (a) addressing all issues arising from the implementation and operation of the provisions referred to in paragraph 1;
 - (b) identifying areas for improvement in the implementation and operation of the provisions referred to in paragraph 1;
 - (c) functioning as a mechanism to expeditiously reach mutually agreed solutions with regard to any matters covered by the provisions referred to in paragraph 1;
 - (d) formulating resolutions, recommendations or opinions regarding actions or measures which it considers necessary for the attainment of the objectives and effective functioning of this Chapter;
 - (e) deciding on the actions to be taken or the measures to be implemented by a Party or the Parties, in the areas referred to in paragraph 2 of Article 4.12, which it considers necessary for the attainment of the objectives and effective functioning of this Chapter; and

¹ For greater certainty, nothing in this Article shall affect the rights and obligations of the Parties with regard to the Committee on Trade in Goods relating to Chapter 2, nor the Committee on Intellectual Property relating to Chapter 14.

- (f) carrying out other functions as may be delegated by the Joint Committee pursuant to subparagraph 5(b) of Article 23.1.

CHAPTER 5

TRADE REMEDIES

SECTION A

General provisions

ARTICLE 5.1

Definitions

For the purposes of this Chapter:

- (a) "domestic industry" means the producers as a whole of the like or directly competitive goods operating in a Party, or those whose collective output of the like or directly competitive goods constitutes a major proportion of the total domestic production of those goods;
- (b) "serious injury" means a significant overall impairment in the position of a domestic industry;
- (c) "threat of serious injury" means serious injury that is clearly imminent in accordance with the investigation referred to in paragraph 3 of Article 5.4. A determination of the existence of a threat of serious injury shall be based on facts and not merely on allegation, conjecture or remote possibility; and
- (d) "transition period" means, in relation to a particular originating good, the period beginning on the date of entry into force of this Agreement and ending 10 years after the date of completion of tariff reduction or elimination on that good in accordance with Annex 2-A.

SECTION B

Bilateral safeguard measures

ARTICLE 5.2

Application of bilateral safeguard measures

1. If, as a result of the elimination or reduction of a customs duty in accordance with Article 2.8, an originating good from a Party is being imported into the other Party in such increased quantities, in absolute terms or relative to domestic production, and under such conditions as to cause or threaten to cause serious injury to a domestic industry, the other Party may adopt the measures provided for in paragraph 2 to the extent necessary to prevent or remedy the serious injury to the domestic industry of the other Party and to facilitate the adjustment of the domestic industry.
2. A bilateral safeguard measure may consist of:
 - (a) the suspension of any further reduction of the rate of customs duty on the originating good provided for in Chapter 2; or
 - (b) the increase of the rate of customs duty on the originating good to a level not exceeding the lesser of:
 - (i) the most-favoured-nation applied rate of customs duty in effect on the day when the bilateral safeguard measure is applied; and
 - (ii) the most-favoured-nation applied rate of customs duty in effect on 31 January 2019.

ARTICLE 5.3

Conditions and limitations

1. No bilateral safeguard measure shall be maintained except to the extent and for such period of time as may be necessary to prevent or remedy serious injury and to facilitate the adjustment of the domestic industry, provided that such period of time does not exceed a period of two years. However, a bilateral safeguard measure may be extended, provided that the total duration of the bilateral safeguard measure, including such extensions, does not exceed four years.
2. Bilateral safeguard measures may only be applied during the transition period.
3. In order to facilitate adjustment in a situation where the expected duration of a bilateral safeguard measure exceeds one year, the Party maintaining the bilateral safeguard measure shall progressively liberalise the bilateral safeguard measure at regular intervals during the period of application.
4. No bilateral safeguard measure shall be applied to the import of a particular originating good which has already been subject to such a bilateral safeguard measure for a period of time equal to the duration of the previous bilateral safeguard measure or one year, whichever is longer.
5. Upon the termination of a bilateral safeguard measure, the rate of customs duty for the originating good subject to the measure shall be the rate which would have been in effect but for the bilateral safeguard measure.

ARTICLE 5.4

Investigation

1. A Party may apply a bilateral safeguard measure only after an investigation has been carried out by its competent authority¹ in accordance with the same procedures as those provided for in Article 3 and subparagraph 2(c) of Article 4 of the Agreement on Safeguards.
2. The investigation shall in all cases be completed within one year following its date of initiation.
3. In the investigation to determine whether the increased imports of an originating good have caused or are threatening to cause serious injury to a domestic industry, the competent authority which carries out the investigation shall evaluate all relevant factors of an objective and quantifiable nature having a bearing on the situation of that domestic industry. Those factors include, in particular, the rate and amount of the increase in imports of the originating good in absolute and relative terms, the share of the domestic market taken by the increased imports of the originating good, and the changes in the level of sales, production, productivity, capacity utilisation, profits and losses, and employment.
4. The determination that increased imports of an originating good have caused or are threatening to cause serious injury to a domestic industry shall not be made unless the investigation demonstrates, on the basis of objective evidence, the existence of a causal link between the increased imports of the originating good and the serious injury or threat of serious injury to the domestic industry. In this determination, factors other than the increased imports of the originating good which are also causing injury to the domestic industry at the same time shall be taken into consideration.

¹ For the purposes of this Section, for Japan, competent authority includes its relevant authorities.

ARTICLE 5.5

Notification

1. A Party shall immediately notify the other Party in writing when it:
 - (a) initiates an investigation referred to in paragraph 1 of Article 5.4 relating to serious injury, or threat of serious injury, and the reasons for it;
 - (b) makes a finding of serious injury, or threat of serious injury, caused by increased imports; and
 - (c) takes a decision to apply or extend a bilateral safeguard measure.

2. The notifying Party referred to in paragraph 1 shall provide the other Party with all pertinent information, which shall include:
 - (a) in the case of a notification referred to in subparagraph 1(a), the reason for the initiation of the investigation, a precise description of the originating good subject to the investigation and its subheading under the Harmonized System, and the date of initiation and the expected duration of the investigation; and
 - (b) in the case of a notification referred to in subparagraphs 1(b) and (c), evidence of serious injury or threat of serious injury caused by the increased imports of the originating good, a precise description of the originating good subject to the proposed bilateral safeguard measure and its subheading under the Harmonized System, a precise description of the proposed bilateral safeguard measure, and the proposed date of the introduction and the expected duration of the proposed bilateral safeguard measure.

ARTICLE 5.6

Consultations and compensations

1. A Party proposing to apply or extend a bilateral safeguard measure shall provide adequate opportunity for prior consultations with the other Party with a view to reviewing the information arising from the investigation referred to in paragraph 1 of Article 5.4, exchanging views on the bilateral safeguard measure and reaching an agreement on compensation as provided for in this Article.
2. A Party proposing to apply or extend a bilateral safeguard measure shall provide the other Party with mutually agreed adequate means of trade compensation in the form of concessions of customs duties, the value of which is substantially equivalent to that of the additional customs duties expected to result from the bilateral safeguard measure.
3. If the Parties are unable to agree on the compensation within 30 days after the commencement of the consultations, the Party to whose originating good the bilateral safeguard measure is applied shall be free to suspend the application of concessions of customs duties under this Agreement, the value of which is substantially equivalent to that of the additional customs duties resulting from the bilateral safeguard measure. The Party exercising the right of suspension may suspend the application of concessions of customs duties only for the minimum period necessary to achieve the substantially equivalent effects and only while the bilateral safeguard measure is maintained.
4. Notwithstanding paragraph 3, the right of suspension referred to in that paragraph shall not be exercised for the first 24 months during which a bilateral safeguard measure is in effect, provided that the bilateral safeguard measure has been taken as a result of an absolute increase in imports and that such a bilateral safeguard measure conforms to the provisions of this Agreement.

ARTICLE 5.7

Provisional bilateral safeguard measures

1. In critical circumstances, where delay would cause damage which would be difficult to repair, a Party may apply a provisional bilateral safeguard measure, which shall take the form of a measure set out in subparagraph 2(a) or (b) of Article 5.2, pursuant to a preliminary determination that there is clear evidence that increased imports of an originating good of the other Party have caused or are threatening to cause serious injury to a domestic industry of the Party proposing to apply the provisional bilateral safeguard measure.
2. A Party shall notify the other Party in writing of its proposed provisional bilateral safeguard measure no later than at the date of application thereof. Consultations between the Parties on the application of the provisional bilateral safeguard measure shall be initiated immediately after the provisional bilateral safeguard measure is applied. The notification shall contain evidence of the existence of critical circumstances, evidence of serious injury or threat of serious injury caused by the increased imports of the originating good, a precise description of the originating good subject to the proposed provisional bilateral safeguard measure and its subheading under the Harmonized System, and a precise description of the proposed provisional bilateral safeguard measure.
3. The duration of a provisional bilateral safeguard measure shall not exceed 200 days. During that period, the pertinent requirements of Article 5.4 shall be met. The duration of the provisional bilateral safeguard measure shall be counted as part of the period referred to in paragraph 1 of Article 5.3.
4. Paragraph 5 of Article 5.3 shall apply, *mutatis mutandis*, to a provisional bilateral safeguard measure. The customs duty imposed as a result of the provisional bilateral safeguard measure shall be refunded if the subsequent investigation referred to in paragraph 1 of Article 5.4 does not determine that the increased imports of the originating good subject to the provisional bilateral safeguard measure have caused or threatened to cause serious injury to a domestic industry.

ARTICLE 5.8

Miscellaneous

The notifications referred to in paragraph 1 of Article 5.5 and paragraph 2 of Article 5.7 and any other communication between the Parties under this Section shall be made in English.

SECTION C

Global safeguard measures

ARTICLE 5.9

General provisions

1. Nothing in this Chapter shall prevent a Party from applying safeguard measures to an originating good of the other Party in accordance with Article XIX of GATT 1994 and the Agreement on Safeguards.
2. The provisions of this Section shall not be subject to dispute settlement under Chapter 22.

ARTICLE 5.10

Application of safeguard measures

A Party shall not apply or maintain, with respect to the same good, at the same time:

- (a) a bilateral safeguard measure set out in Section B;
- (b) a measure under Article XIX of GATT 1994 and the Agreement on Safeguards; or

- (c) a safeguard measure set out in Section C of Part 3 of Annex 2-A.

SECTION D

Anti-dumping and countervailing measures

ARTICLE 5.11

General provisions

1. The Parties maintain their rights and obligations under the Agreement on Anti-Dumping and the SCM Agreement.
2. The provisions of this Section shall not be subject to dispute settlement under Chapter 22.
3. Chapter 3 shall not apply to anti-dumping and countervailing measures under this Agreement.

ARTICLE 5.12

Transparency and disclosure of essential facts

1. Each Party shall conduct anti-dumping and countervailing duty investigations in a fair and transparent manner, and based on the Agreement on Anti-Dumping and the SCM Agreement.

2. Each Party shall ensure, before or immediately after any imposition of provisional measures referred to in Article 7 of the Agreement on Anti-Dumping and Article 17 of the SCM Agreement, and in any case before a final determination is made, full disclosure of the essential facts under consideration which form the basis for the decision on whether to apply provisional and definitive measures. The full disclosure of essential facts is without prejudice to the requirements on confidentiality referred to in Article 6.5 of the Agreement on Anti-Dumping and Article 12.4 of the SCM Agreement. Such disclosure shall be made in writing, and should take place in sufficient time for interested parties to defend their interests.

3. The disclosure of the essential facts, which is made in accordance with paragraph 2, shall contain in particular:

- (a) in the case of an anti-dumping investigation, the margins of dumping established, and a sufficiently detailed explanation of the basis and methodology upon which normal values and export prices were established, and of the methodology used in the comparison of the normal values and export prices including any adjustments;
- (b) in the case of a countervailing duty investigation, the determination of countervailable subsidisation, including sufficient details on the calculation of the amount and methodology followed to determine the existence of subsidisation; and
- (c) information relevant to the determination of injury, including information concerning the volume of the dumped imports and the effect of the dumped imports on prices in the domestic market for like goods, the detailed methodology used in the calculation of price undercutting, the consequent impact of the dumped imports on the domestic industry, and the demonstration of a causal relationship including the examination of factors other than the dumped imports as referred to in Article 3.5 of the Agreement on Anti-Dumping.

4. In cases in which an investigating authority¹ of a Party intends to make use of the facts available pursuant to Article 6.8 of the Agreement on Anti-Dumping, the investigating authority shall inform the interested party concerned of its intentions and give a clear indication of the reasons which may lead to the use of the facts available. If, after having been given the opportunity to provide further explanations within a reasonable time period, the explanations given by the interested party concerned are considered by the investigating authority as not being satisfactory, the disclosure of essential facts shall contain a clear indication of the facts available that the investigating authority has used instead.

ARTICLE 5.13

Consideration of public interest

When conducting anti-dumping and countervailing duty investigations on a good, the investigating authority of the importing Party shall, in accordance with its laws and regulations, provide opportunities for producers in the importing Party of the like good, for importers of the good, for industrial users of the good and for representative consumer organisations in cases where the good is commonly sold at the retail level, to submit their views in writing with regard to the anti-dumping and countervailing duty investigation, including concerning the potential impact of a duty on their situation.

¹ For the purposes of this Section, for Japan, an investigating authority includes its relevant investigating authorities.

ARTICLE 5.14

Anti-dumping investigation

When the investigating authority of the importing Party has received a written application by or on behalf of its domestic industry for the initiation of an anti-dumping investigation in respect of a good from the exporting Party, the importing Party shall notify, at least 10 days in advance of the initiation of such investigation, the exporting Party of such application.

ARTICLE 5.15

Imposition of anti-dumping and countervailing duties ("Lesser duty rule")

The investigating authority of the importing Party may consider whether the amount of the anti-dumping duty or the countervailing duty to be imposed shall be the full margin of dumping or less or the full amount of the subsidy or less, respectively, in accordance with the importing Party's laws and regulations.

CHAPTER 6

SANITARY AND PHYTOSANITARY MEASURES

ARTICLE 6.1

Objectives

The objectives of this Chapter are to:

- (a) protect human, animal or plant life or health through the development, adoption and enforcement of sanitary and phytosanitary measures while minimising their negative effects on trade between the Parties;
- (b) promote cooperation between the Parties on the implementation of the SPS Agreement; and
- (c) provide means for improving communication and cooperation between the Parties, a framework for addressing matters related to the implementation of sanitary and phytosanitary measures, and means for achieving mutually acceptable solutions.

ARTICLE 6.2

Scope of application

This Chapter applies to all sanitary and phytosanitary measures of the Parties under the SPS Agreement that may, directly or indirectly, affect trade between the Parties.

ARTICLE 6.3

Definitions

1. For the purposes of this Chapter,
 - (a) the definitions set out in Annex A to the SPS Agreement apply; and
 - (b) the relevant definitions adopted under the auspices of the Codex Alimentarius Commission (hereinafter referred to as "Codex Alimentarius"), the World Organisation for Animal Health (hereinafter referred to as "OIE") and the International Plant Protection Convention (hereinafter referred to as "IPPC") apply, unless otherwise agreed by the Committee on Sanitary and Phytosanitary Measures established pursuant to Article 23.3.

In the event of an inconsistency between the definitions set out in the SPS Agreement and the definitions adopted under the auspices of Codex Alimentarius, the OIE and the IPPC, the definitions set out in the SPS Agreement shall prevail.

2. For the purposes of this Chapter, "import conditions" means any sanitary or phytosanitary measures that are required to be fulfilled for the import of products.

ARTICLE 6.4

Relation to the WTO Agreement

The Parties affirm their rights and obligations relating to sanitary and phytosanitary measures under the SPS Agreement. Nothing in this Chapter shall affect the rights and obligations of each Party under the SPS Agreement.

ARTICLE 6.5

Competent authorities and contact points

1. As of the date of entry into force of this Agreement, each Party shall provide the other Party with a description of the competent authorities for the implementation of this Chapter and a contact point for communication on all matters covered by this Chapter.
2. Each Party shall inform the other Party of any significant changes in the structure, organisation and division of responsibilities of their competent authorities and ensure that the information on contact points is kept up to date.

ARTICLE 6.6

Risk assessment

The Parties shall ensure that their sanitary and phytosanitary measures are based on risk assessment in accordance with Article 5 and other relevant provisions of the SPS Agreement.

ARTICLE 6.7

Import conditions, import procedures and trade facilitation

1. Import conditions shall be established by the importing Party in order to achieve the appropriate level of protection, subject to and taking into account consultations between the Parties when necessary.
2. Without prejudice to the rights and obligations of each Party under the SPS Agreement, the importing Party should, if requested by the exporting Party, apply the import conditions for products to the entire territory of the exporting Party in a consistent manner.

3. Paragraphs 1 and 2 shall not affect the import conditions existing between the Parties on the date of entry into force of this Agreement. The Parties shall give consideration to any request for a review of those import conditions.

4. Each Party shall ensure, with respect to any import procedures to check and ensure the fulfilment of sanitary or phytosanitary measures, including those for the approval and clearance, that:

- (a) such procedures are simplified, expedited and completed without undue delay, in accordance with the SPS Agreement;
- (b) such procedures are not applied in a manner which would constitute an arbitrary or unjustifiable discrimination against the other Party;
- (c) the standard processing period of each procedure is published or that the anticipated processing period is communicated to the applicant upon request; and
- (d) information requirements are limited to what is necessary for appropriate control, inspection and approval procedures, including for the approval of the use of additives or for the establishment of tolerances for contaminants in food, beverages or feedstuffs.

5. Taking into account the applicable standards developed under the IPPC, the Parties shall maintain adequate information on their pest status, including surveillance, eradication and containment programmes and their results, in order to support the categorisation of pests and to justify phytosanitary import conditions.

6. Each Party shall establish lists of regulated pests for commodities¹ where phytosanitary concerns exist. The lists shall contain, as appropriate:

- (a) the quarantine pests not known to occur within any part of its territory;

¹ For greater certainty, for the purposes of this Chapter, "commodities" is understood in accordance with the Glossary of Phytosanitary Terms (International Standards for Phytosanitary Measures No.5) produced by the Secretariat of the IPPC.

- (b) the quarantine pests which are known to occur within any part of its territory but are not widely distributed and under official control; and
- (c) any other regulated pest for which phytosanitary measures may be taken.

For commodities for which phytosanitary concerns exist, import conditions shall be limited to measures ensuring the absence of regulated pests of the importing Party. The importing Party shall make available its list of regulated commodities and the phytosanitary import requirements for all regulated commodities. This information shall include, as appropriate, the specific quarantine pests and additional declarations on phytosanitary certificates as prescribed by the importing Party.

7. Where it is necessary to establish import conditions to respond to a request of the exporting Party:

- (a) the importing Party shall take all necessary steps to allow the import of the products concerned without undue delay; and
- (b) the exporting Party shall:
 - (i) provide all relevant information required by the importing Party; and
 - (ii) give reasonable access to the importing Party for audit and other relevant procedures.

8. Where a range of alternative sanitary or phytosanitary measures are available to attain the appropriate level of protection of the importing Party, the Parties shall, on request of the exporting Party, consider selecting a more practicable and less trade-restrictive solution.

9. Where a certificate issued by the exporting Party is required for sanitary or phytosanitary objectives, the format of the certificate and its contents shall be agreed by the Parties, taking into account international standards, guidelines or recommendations of the Codex Alimentarius, OIE or IPPC.

10. Each Party shall promote the implementation of electronic certification and other technologies to facilitate trade.

11. The purpose of the verifications by officials of the importing Party in the territory of the exporting Party should be to facilitate new trade. Those verifications should not become a permanent measure. The importing Party shall replace an existing verification measure by an alternative measure which verifies compliance with the agreed requirements for phytosanitary measures by the exporting Party, if so requested by the exporting Party and accepted without undue delay by the importing Party.

12. Consignments of regulated commodities shall be accepted on the basis of adequate assurances by the exporting Party, without specific import authorisations in the form of a licence or permit, except where an official consent for import is necessary, based on the relevant standards, guidelines and recommendations of the IPPC.

13. Pest risk analysis shall begin as promptly as possible and shall be concluded without undue delay.

14. Any fees imposed for the procedures on imported products from the exporting Party shall be equitable in relation to any fees charged on like domestic products and should be no higher than the actual cost of the service, in accordance with subparagraph 1(f) of Annex C to the SPS Agreement.

ARTICLE 6.8

Audit

1. In order to attain and maintain confidence in the effective implementation of this Chapter, the Parties shall assist each other to carry out audits of:

- (a) all or parts of the exporting Party's inspection and certification system; and
- (b) the results of the controls carried out under the exporting Party's inspection and certification system.

The Parties shall carry out those audits in accordance with the SPS Agreement, taking into account the relevant international standards, guidelines and recommendations of the Codex Alimentarius, OIE or IPPC.

2. The importing Party may conduct audits by requesting information from the exporting Party or by audit visits to the exporting Party.
3. An audit visit shall be carried out under the conditions agreed in advance by the Parties.
4. The importing Party shall provide the exporting Party with the opportunity to comment in writing on the findings of the audit. The importing Party shall take any such comments into account before reaching its conclusions and taking any action thereon. The importing Party shall, without undue delay, provide the exporting Party with a written report setting out its conclusions.
5. The costs for an audit visit shall be borne by the importing Party unless otherwise agreed by the Parties.

ARTICLE 6.9

Procedure for listing of establishments or facilities

1. When required by the importing Party, the competent authorities of the exporting Party shall ensure that lists of establishments and facilities which comply with the importing Party's import conditions are drawn up, kept updated and communicated to the importing Party.
2. The importing Party may request the exporting Party to provide information which is necessary to consider the lists referred to in paragraph 1. Unless additional information is required to verify the entries on the lists, the importing Party shall take the necessary measures to allow imports from the listed establishments and facilities without undue delay. Without prejudice to Article 6.13, such measures shall not include prior inspection unless such inspection is required by each Party's laws and regulations or otherwise agreed by the Parties.

3. The importing Party may conduct audits in accordance with Article 6.8.
4. The importing Party shall make the lists referred to in paragraph 1 publicly available as appropriate.
5. A Party shall notify the other Party of its intention to introduce new laws and regulations within the scope of this Article and allow the other Party to provide comments thereon.

ARTICLE 6.10

Adaptation to regional conditions

1. With regard to animals, animal products and animal by-products, the Parties recognise the concept of zone and compartment specified in the OIE Terrestrial Animal Health Code and the OIE Aquatic Animal Health Code.
2. When establishing or maintaining sanitary import conditions on the request of the exporting Party, the importing Party shall recognise the zones or compartments established by the exporting Party as a basis for consideration towards the determination of allowing or maintaining the import.
3. The exporting Party shall identify its zones or compartments referred to in paragraph 2 and, on request of the importing Party, provide a full explanation and supporting data based on the OIE Terrestrial Animal Health Code or the OIE Aquatic Animal Health Code, or in other ways as deemed appropriate by the Parties on the basis of the knowledge acquired through experience of the exporting Party's competent authorities.
4. Each Party shall ensure that the procedures and obligations established by paragraphs 2 and 3 are carried out without undue delay.
5. Unless the Parties agree otherwise, the Parties will, through the Committee on Sanitary and Phytosanitary Measures, exchange information on a way to establish and maintain mutual recognition of health status, based on the OIE Terrestrial Animal Health Code and recommendations adopted by the OIE.

6. Each Party may establish the zones or compartments referred to in paragraph 2 for diseases not covered by the OIE Terrestrial Animal Health Code or the OIE Aquatic Animal Health Code and agree with the other Party to apply such zones or compartments in the trade between the Parties.
7. With regard to plants and plant products, the Parties recognise the concepts of pest free areas, pest free places of production, pest free production sites and areas of low pest prevalence specified in the International Standards for Phytosanitary Measures developed under the IPPC.
8. When establishing or maintaining phytosanitary import conditions on request of the exporting Party, the importing Party shall recognise the pest free areas, pest free places of production, pest free production sites and areas of low pest prevalence established by the exporting Party as a basis for consideration towards the determination to allow or maintain the import.
9. The exporting Party shall identify its pest free areas, pest free places of production, pest free production sites and areas of low pest prevalence. If requested by the importing Party, the exporting Party shall provide a full explanation and supporting data based on the relevant International Standards for Phytosanitary Measures developed under the IPPC, or in other ways as deemed appropriate by the Parties, based on the knowledge acquired through experience of the exporting Party's relevant phytosanitary authorities.
10. In implementing paragraphs 7 to 9, technical consultations and audits may be carried out. Technical consultations shall take place in accordance with Article 6.12. The audits shall be carried out in accordance with Article 6.8, taking into account the biology of the pest and the commodity concerned.
11. Each Party shall ensure that the procedures and obligations set out in paragraphs 8 to 10 are carried out without undue delay.

ARTICLE 6.11

Transparency and exchange of information

1. Each Party shall, in accordance with Article 7 of the SPS Agreement and Annexes B and C to the SPS Agreement:
 - (a) ensure transparency as regards:
 - (i) sanitary and phytosanitary measures, including import conditions; and
 - (ii) control, inspection and approval procedures, including complete details about the mandatory administrative steps, expected timelines and the authorities in charge of receiving import applications and of processing them;
 - (b) enhance mutual understanding of each Party's sanitary and phytosanitary measures and their application; and
 - (c) on a reasonable request of the other Party and as soon as possible, provide information on its sanitary and phytosanitary measures and their application, including:
 - (i) import conditions that apply to the import of specific products;
 - (ii) the state of progress of applications for authorisation of specific products;
 - (iii) the frequency of import checks carried out on products from the other Party; and
 - (iv) matters related to the development and application of its sanitary and phytosanitary measures, including the progress concerning new available scientific evidence, that affect or may affect trade between the Parties with a view to minimising their negative effects.

2. When the information referred to in subparagraphs 1(a) and (c) has been made available by notification of a Party under the SPS Agreement, or when such information has been made available on an official, publicly accessible and free of charge website of that Party, the information referred to in subparagraphs 1(a) and (c) shall be considered to have been provided.

ARTICLE 6.12

Technical consultations

1. Where a Party has significant concerns regarding human, animal or plant life or health, or measures proposed or implemented by the other Party, that Party may request technical consultations.
2. The other Party shall respond to such a request without undue delay and shall engage in the technical consultations to address those concerns.
3. Each Party shall endeavour to provide the information necessary to avoid a disruption in trade or to reach a mutually acceptable solution.
4. Where the Parties have already established other mechanisms than those referred to in this Article to address the concerns, they shall make use of them to the extent possible in order to avoid unnecessary duplication.
5. Each Party may terminate technical consultations by notifying the other Party in writing at any time no less than 90 days after the date of receipt of the response by the other Party referred to in paragraph 2, or any other time period as agreed by the Parties.

ARTICLE 6.13

Emergency measures

1. A Party may adopt emergency measures that are necessary for the protection of human, animal or plant life or health. When adopting such emergency measures the competent authority of that Party shall:
 - (a) immediately notify the competent authorities of the other Party of such emergency measures;
 - (b) allow the other Party to submit comments in writing;
 - (c) engage, if necessary, in technical consultations as referred to in Article 6.12; and
 - (d) take into account the comments referred to in subparagraph (b) and the results of technical consultations referred to in subparagraph (c).

2. In order to avoid unnecessary disruptions to trade, the importing Party shall consider information provided in a timely manner by the exporting Party when making decisions with respect to consignments that, at the time of adoption of emergency measures, are being transported between the Parties.

3. The importing Party shall ensure that any emergency measure referred to in paragraph 1 is not maintained without scientific evidence. In cases where scientific evidence is insufficient, the importing Party may provisionally adopt emergency measures on the basis of available pertinent information, including that from the relevant international organisation. The importing Party shall review the emergency measure with a view to minimising its negative effect on trade by either repealing that measure or replacing it by a permanent measure.

ARTICLE 6.14

Equivalence

1. The importing Party shall accept sanitary and phytosanitary measures of the exporting Party as equivalent if the exporting Party objectively demonstrates to the importing Party that its measures achieve the importing Party's appropriate level of protection. For that purpose, reasonable access shall be given, upon request, to the importing Party for inspection, testing and other relevant procedures.
2. The Parties shall, on request of either Party, enter into consultations with the aim of achieving arrangements determining the equivalence of specified sanitary and phytosanitary measures.
3. In determining the equivalence of sanitary and phytosanitary measures, the Parties shall take into account the relevant guidance of the WTO Committee on Sanitary and Phytosanitary Measures, in particular its Decision on the Implementation of Article 4 of the Agreement on the Application of Sanitary and Phytosanitary Measures¹ and international standards, guidelines and recommendations of the Codex Alimentarius, OIE or IPPC.
4. Where equivalence has been determined, the Parties may agree on alternative import conditions and simplified certificates, taking into account international standards, guidelines or recommendations of the Codex Alimentarius, OIE or IPPC.

ARTICLE 6.15

Committee on Sanitary and Phytosanitary Measures

1. The Committee on Sanitary and Phytosanitary Measures established pursuant to Article 23.3 shall be responsible for the effective implementation and operation of this Chapter.
2. The objectives of the Committee on Sanitary and Phytosanitary Measures are to:

¹ WTO Document G/SPS/19/Rev.2, dated 23 July 2004, as may be revised.

- (a) enhance each Party's implementation of this Chapter;
- (b) consider sanitary and phytosanitary matters of mutual interest; and
- (c) enhance communication and cooperation on sanitary and phytosanitary matters of mutual interest.

3. The Committee on Sanitary and Phytosanitary Measures:

- (a) shall provide a forum to improve the Parties' understanding of sanitary and phytosanitary matters that relate to the implementation of the SPS Agreement;
- (b) shall provide a forum to enhance mutual understanding of each Party's sanitary and phytosanitary measures and the related regulatory processes;
- (c) shall monitor, review and exchange information on the implementation and operation of this Chapter;
- (d) shall serve as a forum to address the concerns referred to in paragraph 1 of Article 6.12 with a view to reaching mutually acceptable solutions provided that the Parties have first attempted to address them through the technical consultations pursuant to Article 6.12 and other topics agreed by the Parties;
- (e) shall determine the appropriate means, which may include *ad hoc* working groups, to undertake specific tasks related to the functions of the Committee on Sanitary and Phytosanitary Measures;
- (f) may identify and consider technical cooperation projects between the Parties in relation to the development, implementation and application of sanitary and phytosanitary measures; and
- (g) may consult on matters and positions for the meetings of the WTO Committee on Sanitary and Phytosanitary Measures and meetings held under the auspices of the Codex Alimentarius, OIE and IPPC.

4. The Committee on Sanitary and Phytosanitary Measures shall be composed of representatives of the Parties who are in charge of sanitary and phytosanitary measures with the relevant expertise.
5. The Committee on Sanitary and Phytosanitary Measures shall establish its rules of procedure and may revise those rules as necessary.
6. The Committee on Sanitary and Phytosanitary Measures shall hold the first meeting within one year of the date of entry into force of this Agreement.

ARTICLE 6.16

Dispute settlement

The provisions of this Chapter shall not be subject to dispute settlement under Chapter 22.

CHAPTER 7

TECHNICAL BARRIERS TO TRADE

ARTICLE 7.1

Objectives

The objectives of this Chapter are to facilitate and to increase trade in goods between the Parties by:

- (a) ensuring that technical regulations, standards and conformity assessment procedures do not create unnecessary obstacles to trade;
- (b) enhancing joint cooperation between the Parties, including on the implementation of the TBT Agreement; and
- (c) pursuing appropriate ways to reduce unnecessary negative effects on trade by measures within the scope of this Chapter.

ARTICLE 7.2

Scope

1. This Chapter applies to the preparation, adoption and application of technical regulations, standards and conformity assessment procedures of central government bodies, as defined in the TBT Agreement, that may affect trade in goods between the Parties.

2. Each Party shall take such reasonable measures as may be available to it to encourage the observance of the provisions of Articles 7.5 to 7.11 by local government bodies within its territory on the level directly below that of the central government¹, which are responsible for the preparation, adoption and application of technical regulations, standards and conformity assessment procedures.

3. This Chapter does not apply to:

- (a) purchasing specifications prepared by a governmental body for its production or consumption requirements; or
- (b) sanitary and phytosanitary measures as defined in Annex A to the SPS Agreement.

ARTICLE 7.3

Incorporation of certain provisions of the TBT Agreement

1. The Parties affirm their rights and obligations under the TBT Agreement.
2. Articles 2 to 9 of the TBT Agreement and Annexes 1 and 3 to the TBT Agreement are incorporated into and made part of this Agreement, *mutatis mutandis*.
3. Where a dispute arises regarding a particular measure of a Party which the other Party alleges to be exclusively in breach of the provisions of the TBT Agreement referred to in paragraph 2, that other Party shall, notwithstanding paragraph 1 of Article 22.27, select the dispute settlement mechanism under the WTO Agreement.

¹ For the purposes of this Chapter, for the United Kingdom, "local government bodies within its territory on the level directly below that of the central government" includes local government bodies on the level directly below that of the Government of the United Kingdom and the Devolved Administrations.

ARTICLE 7.4

Definitions

For the purposes of this Chapter, the terms and definitions set out in Annex 1 to the TBT Agreement apply.

ARTICLE 7.5

Technical regulations

1. The Parties recognise the importance of good regulatory practices with regard to the preparation, adoption and application of technical regulations, in particular of the work carried out by the WTO Committee on Technical Barriers to Trade on good regulatory practices. In this context, each Party undertakes to:

(a) when developing a technical regulation:

- (i) assess, in accordance with its laws and regulations or administrative guidelines, the available regulatory or non-regulatory alternatives to the proposed technical regulation that may fulfil its legitimate objective, in order to ensure that the proposed technical regulation is not more trade-restrictive than necessary to fulfil its legitimate objective, in accordance with paragraph 2 of Article 2 of the TBT Agreement; nothing in this provision shall affect the rights of each Party to prepare, adopt and apply measures without delay where urgent problems including safety, health, environmental protection or national security arise or threaten to arise;
- (ii) endeavour to systematically carry out impact assessments for technical regulations with significant effect on trade, including an assessment of their impact on trade; and
- (iii) specify, wherever appropriate, technical regulations based on product requirements in terms of performance rather than design or descriptive characteristics; and

(b) review, without prejudice to paragraph 3 of Article 2 of the TBT Agreement, adopted technical regulations at appropriate intervals, preferably not exceeding five years, in particular with a view to increasing their convergence with relevant international standards. In undertaking this review, each Party shall, *inter alia*, take into account any new development in the relevant international standards and whether the circumstances giving rise to divergences of that Party's technical regulations from any relevant international standard continue to exist. The outcome of this review shall be communicated and explained to the other Party on its request.

2. When a Party considers that its technical regulation and a technical regulation of the other Party that have the same objectives and product coverage are equivalent, that Party may request in writing, providing detailed reasons, that the other Party recognise those technical regulations as equivalent. The requested Party shall give positive consideration to accepting those technical regulations as equivalent, even if they differ, provided that it is satisfied that the technical regulation of the requesting Party adequately fulfils the objectives of its own technical regulation. If the requested Party does not accept a technical regulation of the requesting Party as equivalent, the requested Party shall, on request of the requesting Party, explain the reasons for its decision.

3. On request of a Party that has an interest in developing a technical regulation similar to a technical regulation of the other Party, the requested Party shall, to the extent practicable, provide the requesting Party with relevant information, including studies or documents, except for confidential information, on which it has relied in developing its technical regulation.

4. Each Party shall uniformly and consistently apply requirements relating to the placement of products on the market which are established in technical regulations applicable to its whole territory. If a Party has substantiated reasons to believe that any of these requirements are not applied uniformly and consistently in the territory of the other Party, and that this situation leads to significant impact on bilateral trade, that Party may notify the other Party of those substantiated reasons with a view to clarifying the issue, and, if appropriate, addressing it in a timely manner by the contact point referred to in Article 7.15 or by other appropriate bodies established under this Agreement.

ARTICLE 7.6

International standards

1. For the purposes of applying this Chapter and the TBT Agreement, standards issued by international organisations such as the International Organisation for Standardisation (ISO), the International Electrotechnical Commission (IEC), the International Telecommunication Union (ITU), the Codex Alimentarius Commission, the International Civil Aviation Organisation (ICAO), the World Forum for Harmonisation of Vehicle Regulations (WP.29) within the framework of the United Nations Economic Commission for Europe (UNECE), the United Nations Sub-Committee of Experts on the Globally Harmonized System of Classification and Labelling of Chemicals (UNSCEGHS), and the International Council for Harmonisation of Technical Requirements for Pharmaceuticals for Human Use (ICH) shall be considered as relevant international standards as referred to in this Chapter, Articles 2 and 5 of the TBT Agreement and Annex 3 to the TBT Agreement, provided that in their development, the principles and procedures set out in the Decision of the WTO Committee on Technical Barriers to Trade on Principles for the Development of International Standards, Guides and Recommendations with Relation to Articles 2 and 5 of the TBT Agreement and Annex 3 to the TBT Agreement¹ have been followed, except when such standards or relevant parts of them would be ineffective or inappropriate for the fulfilment of the legitimate objectives pursued.

2. With a view to harmonising standards on as wide a basis as possible, each Party shall encourage national standardising bodies within its territory to:
 - (a) play a full part, within the limits of their resources, in the preparation by relevant international standardising bodies of international standards;

 - (b) use relevant international standards as a basis for the standards they develop, except where such international standards would be ineffective or inappropriate, for instance because of an insufficient level of protection or fundamental climatic or geographical factors or fundamental technological problems;

¹ Annex 4 to WTO Document G/TBT/9, dated 13 November 2000, as may be revised.

- (c) avoid duplication of, or overlap with, the work of international standardising bodies; and
 - (d) review their standards which are not based on relevant international standards at appropriate intervals, preferably not exceeding five years, with a view to increasing their convergence with relevant international standards.
3. When developing technical regulations or conformity assessment procedures:
- (a) each Party shall use relevant international standards, guides or recommendations, or the relevant parts of them, to the extent provided for in paragraph 4 of Article 2 and in paragraph 4 of Article 5 of the TBT Agreement, as a basis for its technical regulations and conformity assessment procedures and avoid deviations from the relevant international standards or additional requirements when compared to those standards, except when the Party developing the technical regulation or conformity assessment procedure can demonstrate, based on relevant information, including available scientific or technical evidence, that such international standards would be ineffective or inappropriate for the fulfilment of legitimate objectives pursued, as referred to in paragraph 2 of Article 2 and paragraph 4 of Article 5 of the TBT Agreement; and
 - (b) if a Party does not use relevant international standards, guides or recommendations, or the relevant parts of them, as referred to in paragraph 1, as a basis for its technical regulations or conformity assessment procedures, that Party shall, on request of the other Party, explain the reasons why it considers such international standards to be ineffective or inappropriate for the fulfilment of legitimate objectives pursued, as referred to in paragraph 2 of Article 2 and paragraph 4 of Article 5 of the TBT Agreement, and provide the relevant information, including available scientific or technical evidence on which this assessment is based, as well as identify the parts of the technical regulation or conformity assessment procedure concerned which in substance deviate from the relevant international standards, guides or recommendations.

4. Each Party shall encourage national standardising bodies within its territory to cooperate with the relevant standardising bodies of the other Party in international standardising activities. Such cooperation may take place in international standardising bodies of which both Parties or standardising bodies of both Parties are members. Such bilateral cooperation could aim, *inter alia*, at promoting the development of international standards, facilitating the development of common standards for both Parties in areas of shared interest where there are no international standards, in particular as regards new products or technologies, or further enhancing the exchange of information between the standardising bodies of the Parties.

ARTICLE 7.7

Standards

1. The Parties affirm their obligations under paragraph 1 of Article 4 of the TBT Agreement to ensure that national standardising bodies within their territories accept and comply with the Code of Good Practice for the Preparation, Adoption and Application of Standards in Annex 3 to the TBT Agreement.
2. The Parties recall that, pursuant to the definition of a standard in Annex 1 to the TBT Agreement, compliance with standards is not mandatory. Where compliance with a standard is required in a Party through incorporation of, or reference to, that standard in a technical regulation or conformity assessment procedure, the Party shall, in developing the draft technical regulation or conformity assessment procedure, comply with the transparency obligations set out in paragraph 9 of Article 2 or paragraph 6 of Article 5 of the TBT Agreement, and in Article 7.9.
3. Each Party shall encourage, subject to its laws and regulations, national standardising bodies within its territory to ensure adequate participation of interested persons within the territory of that Party in the standard development process and to allow persons of the other Party to participate in consultation procedures, which are available to the general public, on terms no less favourable than those accorded to its own persons.

4. The Parties undertake to exchange information on:
 - (a) each Party's use of standards in support of demonstrating or facilitating compliance with technical regulations;
 - (b) their standard setting processes, in particular the manner and extent to which international or regional standards are used as a basis for their national standards; and
 - (c) cooperation agreements or arrangements on standardisation with third parties or international organisations.

ARTICLE 7.8

Conformity assessment procedures

1. With respect to the preparation, adoption and application of technical regulations, subparagraphs 1(a)(i), 1(a)(ii) and 1(b) of Article 7.5 also apply, *mutatis mutandis*, to conformity assessment procedures.
2. In conformity with paragraph 1.2 of Article 5 of the TBT Agreement, each Party shall ensure that conformity assessment procedures are not stricter or are not applied more strictly than is necessary to give the importing Party adequate confidence that products conform with the applicable technical regulations or standards, taking into account the risks associated with products, including the risks that non-conformity would create.
3. The Parties recognise that a broad range of mechanisms exist to facilitate the acceptance of the results of conformity assessment procedures. Such mechanisms may include:
 - (a) mutual recognition agreements for the results of conformity assessment procedures with respect to specific technical regulations conducted by bodies located in the territory of the other Party;

- (b) cooperative and voluntary arrangements between conformity assessment bodies located in the territories of the Parties;
- (c) plurilateral and multilateral recognition agreements or arrangements to which both Parties are participants;
- (d) the use of accreditation to qualify conformity assessment bodies;
- (e) government designation of conformity assessment bodies, including conformity assessment bodies located in the other Party;
- (f) recognition by a Party of results of conformity assessment procedures conducted in the territory of the other Party; and
- (g) manufacturer's or supplier's declaration of conformity.

4. The Parties shall exchange information regarding the mechanisms covered by paragraph 3.

A Party shall, on request of the other Party, provide information on:

- (a) the mechanisms referred to in paragraph 3 and similar mechanisms with a view to facilitating the acceptance of the results of conformity assessment procedures;
- (b) factors, including assessment and management of risk, considered when selecting appropriate conformity assessment procedures for specific products; and
- (c) accreditation policy, including on international standards for accreditation, and international agreements and arrangements in the field of accreditation, including those of the International Laboratory Accreditation Cooperation (ILAC) and the International Accreditation Forum (IAF), to the extent possible and used by a Party in a specific area.

5. With regard to those mechanisms each Party shall:
- (a) use, whenever possible and in accordance with its laws and regulations, a supplier's declaration of conformity as assurance of conformity with the applicable technical regulations;
 - (b) use accreditation with authority derived from government or performed by government, as appropriate, as a means to demonstrate technical competence to qualify conformity assessment bodies;
 - (c) if accreditation is established by law as a necessary separate step to qualify conformity assessment bodies, ensure that accreditation activities are independent from conformity assessment activities and that there are no conflicts of interest between accreditation bodies and the conformity assessment bodies they accredit; the Parties may comply with this obligation by means of the separation of conformity assessment bodies from accreditation bodies;¹
 - (d) consider joining or, as applicable, not prohibit testing, inspection and certification bodies from joining, international agreements or arrangements for the facilitation of acceptance of conformity assessment results; and
 - (e) if two or more conformity assessment bodies are authorised by a Party to carry out conformity assessment procedures required for placing a product on the market, not prohibit economic operators from choosing among conformity assessment bodies.
6. The Parties shall cooperate in the field of mutual recognition in accordance with the Protocol on Mutual Recognition. The Parties may also decide, in accordance with relevant provisions of the Protocol on Mutual Recognition, to extend the coverage as regards to the products, the applicable regulatory requirements and the recognised conformity assessment bodies.

¹ Subparagraph (c) does not apply to the conformity assessment activities performed by a Party itself where that Party retains the final decision-making authority regarding the conformity of a product.

ARTICLE 7.9

Transparency

1. When developing a technical regulation or conformity assessment procedure which may have a significant effect on trade, each Party shall:
 - (a) carry out consultation procedures, subject to its laws and regulations, which are available to the general public and make the results of such consultation procedures and any existing impact assessments publicly available;
 - (b) allow persons of the other Party to participate in consultation procedures which are available to the general public on terms no less favourable than those accorded to its own persons;
 - (c) take into account the other Party's views when carrying out consultation procedures which are available to the general public and, on request of the other Party, provide written responses in a timely manner to the comments made by that Party;
 - (d) in addition to subparagraph 1(a)(ii) of Article 7.5, make publicly available the results of the impact assessment on a proposed technical regulation or conformity assessment procedure, if carried out, including of the impact on trade; and
 - (e) endeavour to provide, on request of the other Party, a summary in English of the impact assessment referred to in subparagraph (d).

2. Each Party shall, when making notifications in accordance with paragraph 9.2 of Article 2 or paragraph 6.2 of Article 5 of the TBT Agreement:
 - (a) allow in principle at least 60 days from the date of notification for the other Party to provide written comments to the proposal, except where urgent problems of safety, health, environmental protection or national security arise or threaten to arise and, where practicable, give appropriate consideration to reasonable requests for extending the comment period;

- (b) provide the electronic version of the full notified text together with the notification;
- (c) provide, in case the notified text is not in one of the official WTO languages, a detailed and comprehensive description of the content of the measure in the notification format, as well as, if already available, a translation of the notified text in one of the official WTO languages;
- (d) reply in writing to written comments received from the other Party on the proposal, no later than the date of publication of the final technical regulation or conformity assessment procedure;
- (e) provide information on the adopted final text through an addendum to the original notification;
- (f) allow a reasonable interval¹ between the publication of technical regulations and their entry into force for economic operators of the other Party to adapt; and
- (g) ensure that the enquiry points established in accordance with Article 10 of the TBT Agreement provide information and answers in one of the official WTO languages to reasonable enquiries from the other Party or from interested persons of the other Party on adopted technical regulations and conformity assessment procedures.

3. Each Party shall, on request of the other Party, provide information regarding the objectives of, and rationale for, a technical regulation or conformity assessment procedure that the Party has adopted or is proposing to adopt.

4. Each Party shall ensure that all adopted technical regulations and conformity assessment procedures are publicly and freely available on official websites and, if already available, in English.

¹ For the purposes of this subparagraph, "reasonable interval" means normally a period of not less than six months, unless this would be ineffective for the fulfilment of the legitimate objectives pursued.

ARTICLE 7.10

Market surveillance

1. For the purposes of this Article, "market surveillance" is a public authority function separate from and carried out after conformity assessment procedures, and means activities conducted and measures taken by public authorities on the basis of procedures of a Party to enable that Party to monitor or address compliance of products with the requirements set out in its laws and regulations.
2. Each Party shall, *inter alia*:
 - (a) exchange information with the other Party on market surveillance and enforcement activities, for example on the authorities responsible for market surveillance and enforcement, or on measures taken against dangerous products;
 - (b) ensure the independence of market surveillance functions from conformity assessment functions with a view to avoiding conflicts of interest;¹ and
 - (c) ensure that there are no conflicts of interest between market surveillance authorities and the persons concerned, subject to control or supervision, including the manufacturer, the importer and the distributor.

¹ For greater certainty, this subparagraph does not apply to authorisation functions performed by a Party itself when it retains the final decision-making authority regarding the conformity of a product. A Party may comply with this obligation by means of separation of market surveillance authorities from conformity assessment bodies.

ARTICLE 7.11

Marking and labelling

1. The Parties note that a technical regulation may include or deal exclusively with marking or labelling requirements. Accordingly, if a Party develops marking or labelling requirements in the form of a technical regulation, that Party shall ensure that such requirements are not prepared, adopted or applied with a view to or with the effect of creating unnecessary obstacles to international trade and are not more trade restrictive than necessary to fulfil legitimate objectives as referred to in paragraph 2 of Article 2 of the TBT Agreement.
2. In particular, the Parties agree that, if a Party requires marking or labelling of product in the form of a technical regulation:
 - (a) information required for such marking or labelling of products shall be limited to what is relevant for persons concerned, including consumers, users of the product or authorities, for indicating the product's compliance with regulatory requirements;
 - (b) a Party shall not require any prior approval, registration or certification of markings or the labels of products as a precondition for placing on its market products that otherwise comply with its mandatory technical requirements, unless necessary to fulfil its legitimate objective;
 - (c) if that Party requires the use of a unique identification number for marking or labelling of products, it shall issue such number to the persons concerned, including the manufacturer, the importer and the distributor, without undue delay and on a non-discriminatory basis;
 - (d) provided that it is not misleading, contradictory or confusing, or that the Party's legitimate objectives are not compromised, the Party shall permit the following in relation to the information required in the country of destination of the goods:
 - (i) information in other languages in addition to the language required in the country of destination of the goods;

- (ii) international nomenclatures, pictograms, symbols or graphics; and
 - (iii) information in addition to that required in the country of destination of the goods;
- (e) the Party shall accept that labelling and corrections to labelling take place in customs warehouses at the point of import as an alternative to labelling in the exporting Party unless such labelling is required to be carried out by approved persons for reasons of public health or safety; and
- (f) the Party shall, unless it considers that legitimate objectives under the TBT Agreement are compromised thereby, endeavour to accept non-permanent or detachable labels, or marking or labelling in the accompanying documentation rather than physically attached to the product.

ARTICLE 7.12

Lot identification codes

1. A Party may impose penalties or take other appropriate measures against the removal or deliberate defacement of any lot identification code for wines and spirits that is provided by the supplier and placed on the container, provided that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade or investment.
2. The Parties shall exchange information, experiences and best practices regarding the prevention of the removal or deliberate defacement of lot identification codes for the supply of wines and spirits.
3. The Parties shall carry out activities for the exchange of information, experience and best practices with representatives of their business sectors and business-related organisations with the necessary expertise in the field of lot identification. The Parties shall commence such activities no later than two years after the date of entry into force of this Agreement.

ARTICLE 7.13

Cooperation

1. The Parties shall strengthen their cooperation in the field of technical regulations, standards and conformity assessment procedures with a view to increasing the mutual understanding of their respective systems and facilitating access to their respective markets. The Parties recognise that existing regulatory cooperation dialogues are important means to strengthen such cooperation.
2. The Parties shall seek to identify, develop and promote trade facilitating initiatives of mutual interest.
3. The initiatives referred to in paragraph 2 may include:
 - (a) improving the quality and effectiveness of their respective technical regulations, standards and conformity assessment procedures, and promoting good regulatory practices through regulatory cooperation between the Parties, including the exchange of information, experience and data;
 - (b) where appropriate, simplifying their respective technical regulations, standards and conformity assessment procedures;
 - (c) increasing the convergence of their respective technical regulations, standards and conformity assessment procedures with relevant international standards, guides or recommendations;
 - (d) ensuring efficient interaction and cooperation of their respective regulatory authorities at international or national level;
 - (e) promoting or enhancing cooperation between organisations in the Parties in charge of standardisation, accreditation and conformity assessment procedures; and
 - (f) exchanging information, to the extent possible, about international agreements and arrangements regarding technical barriers to trade to which one or both Parties are party.

ARTICLE 7.14

Committee on Technical Barriers to Trade

1. The Committee on Technical Barriers to Trade established pursuant to Article 23.3 shall be responsible for the effective implementation and operation of this Chapter.
2. The Committee on Technical Barriers to Trade shall have the following functions:
 - (a) reviewing the implementation and operation of this Chapter;
 - (b) reviewing the cooperation in the development and improvement of technical regulations, standards and conformity assessment procedures as provided for in Article 7.13;
 - (c) reviewing this Chapter in light of any developments under the WTO Committee on Technical Barriers to Trade established under Article 13 of the TBT Agreement, and if necessary, developing recommendations for amendments to this Chapter;
 - (d) taking any steps which the Parties may consider to be of assistance in their implementation of this Chapter and the TBT Agreement and in facilitating trade between the Parties;
 - (e) identifying and considering technical cooperation projects of mutual interests between the Parties in the area of technical regulations, standards and conformity assessment procedures, including those relating to third countries;
 - (f) discussing any matter covered by this Chapter, on request of a Party;
 - (g) promptly addressing any issue that a Party raises related to the development, adoption or application of technical regulations, standards or conformity assessment procedures of the other Party under this Chapter and the TBT Agreement;

- (h) establishing, if necessary to achieve the objectives of this Chapter, *ad hoc* technical working groups to deal with specific issues or sectors with a view to identifying a solution;
- (i) exchanging information on the work in regional and multilateral fora engaged in activities relating to technical regulations, standards and conformity assessment procedures and on the implementation and operation of this Chapter;
- (j) carrying out other functions as may be delegated by the Joint Committee pursuant to subparagraph 5(b) of Article 23.1; and
- (k) reporting to the Joint Committee, as it considers appropriate, on the implementation and operation of this Chapter.

3. The Committee on Technical Barriers to Trade and any *ad hoc* technical working group under its auspices shall be coordinated by:

- (a) for the United Kingdom, the Department for International Trade; and
- (b) for Japan, the Ministry of Foreign Affairs.

4. The authorities referred to in paragraph 3 shall be responsible for coordinating with the relevant institutions and persons in their respective territories as well as for ensuring that such institutions and persons are invited to the meetings of the Committee on Technical Barriers to Trade as necessary.

5. On request of a Party, the Committee on Technical Barriers to Trade and any *ad hoc* technical working group under its auspices shall meet at such times and places to be agreed between the representatives of the Parties. The meetings may take place by video conference or by other means.

ARTICLE 7.15

Contact points

1. Each Party shall, upon the entry into force of this Agreement, designate a contact point for the implementation of this Chapter and notify the other Party of the contact details including information regarding the relevant officials. The Parties shall promptly notify each other of any change of those contact details.

2. The functions of the contact point shall include:
 - (a) exchanging information on technical regulations, standards and conformity assessment procedures of each Party or any other matters covered by this Chapter;
 - (b) providing any information or explanation requested by a Party pursuant to this Chapter, in print or electronically, within a reasonable period of time agreed between the Parties and, if possible, within 60 days of the date of receipt of the request; and
 - (c) promptly clarifying and addressing, where possible, any issue that a Party raises relating to the development, adoption or application of technical regulations, standards and conformity assessment procedures under this Chapter and the TBT Agreement.

CHAPTER 8

TRADE IN SERVICES, INVESTMENT LIBERALISATION AND ELECTRONIC COMMERCE

SECTION A

General provisions

ARTICLE 8.1

Scope

1. The Parties, affirming their respective commitments under the WTO Agreement and their commitment to create a better climate for the development of trade and investment between the Parties, hereby lay down the necessary arrangements for the progressive and reciprocal liberalisation of trade in services and investment and for cooperation on electronic commerce.
2. For the purposes of this Chapter, the Parties affirm their right to adopt within their territories regulatory measures necessary to achieve legitimate policy objectives, such as the protection of public health, safety, the environment or public morals, social or consumer protection or the promotion and protection of cultural diversity.
3. This Chapter does not apply to measures affecting natural persons of a Party seeking access to the employment market of the other Party, nor to measures regarding nationality or citizenship, residence or employment on a permanent basis.

4. This Chapter shall not prevent a Party from applying measures to regulate the entry of natural persons into, or their temporary stay in, the Party, including those measures necessary to protect the integrity of, and to ensure the orderly movement of natural persons across, its borders, provided that such measures are not applied in such a manner as to nullify or impair the benefits accruing to the other Party under the terms of this Chapter. The sole fact of requiring a visa for natural persons of a certain country and not for those of others shall not be regarded as nullifying or impairing benefits accrued under this Chapter.

ARTICLE 8.2

Definitions

For the purposes of this Chapter:

- (a) "aircraft repair and maintenance services during which an aircraft is withdrawn from service" means such activities when undertaken on an aircraft or a part thereof while it is withdrawn from service and does not include so-called line maintenance;
- (b) "computer reservation system (CRS) services" means services provided by computerised systems that contain information about air carriers' schedules, availability, fares and fare rules, through which reservations can be made or tickets may be issued;
- (c) "covered enterprise" means an enterprise in the territory of a Party established in accordance with subparagraph (i), directly or indirectly, by an entrepreneur of the other Party, in existence on the date of entry into force of this Agreement or established thereafter, in accordance with the applicable law;

- (d) "cross-border trade in services" means the supply of a service:
 - (i) from the territory of a Party into the territory of the other Party; or
 - (ii) in the territory of a Party to the service consumer of the other Party;
- (e) "direct taxes" comprises all taxes on total income, on total capital or on elements of income or of capital, including taxes on gains from the alienation of property, taxes on estates, inheritances and gifts, and taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation;
- (f) "economic activity" means any service or activity of an industrial, commercial or professional character or activities of craftsmen, except for services supplied or activities performed in the exercise of governmental authority;
- (g) "enterprise" means a juridical person or branch or representative office;
- (h) "entrepreneur of a Party" means a natural or juridical person of a Party that seeks to establish, is establishing or has established an enterprise in accordance with subparagraph (i), in the territory of the other Party;
- (i) "establishment" means the setting up or the acquisition of a juridical person, including through capital participation, or the creation of a branch or representative office, with a view to establishing or maintaining lasting economic links;¹
- (j) "existing" means in effect on the date of entry into force of this Agreement;

¹ Expansion is understood by the Parties as being covered through the definition of establishment in the form of establishment by a covered enterprise.

- (k) "ground handling services" means the supply at an airport, on a fee or contract basis, of the following services: airline representation, administration and supervision; passenger handling; baggage handling; ramp services; catering, except the preparation of the food; air cargo and mail handling; fuelling of an aircraft; aircraft servicing and cleaning; surface transport; and flight operations, crew administration and flight planning. Ground handling services do not include: self-handling; security; line maintenance; aircraft repair and maintenance; or management or operation of essential centralised airport infrastructure, such as de-icing facilities, fuel distribution systems, baggage handling systems and fixed intra-airport transport systems;
- (l) "juridical person" means any legal entity duly constituted or otherwise organised under the applicable law, whether for profit or otherwise, and whether privately-owned or governmentally-owned, including any corporation, trust, partnership, joint venture, sole proprietorship or association;
- (m) a juridical person is:
- (i) "owned" by natural or juridical persons of a Party if more than 50 per cent of the equity interest in it is beneficially owned by natural or juridical persons of that Party; and
 - (ii) "controlled" by natural or juridical persons of a Party if those natural or juridical persons have the power to name a majority of its directors or otherwise to legally direct its actions;
- (n) "juridical person of a Party" means a juridical person constituted or organised under the laws and regulations of a Party and engaged in substantive business operations in the territory of that Party.

Notwithstanding the first sentence, shipping companies established outside the United Kingdom or Japan and controlled by nationals of the United Kingdom or of Japan, respectively, shall also be beneficiaries of the provisions of this Chapter if their vessels are registered in accordance with their respective legislation, in the United Kingdom or in Japan and fly the flag of the United Kingdom or of Japan;

- (o) "measures by a Party" means measures adopted or maintained by:
 - (i) central, regional or local governments or authorities; and
 - (ii) non-governmental bodies in the exercise of powers delegated by central, regional or local governments or authorities;
- (p) "operation" means conduct, management, maintenance, use, enjoyment and sale or other form of disposal of an enterprise;
- (q) "selling and marketing of air transport services" means opportunities for the air carrier concerned to sell and market freely its air transport services including all aspects of marketing such as market research, advertising and distribution; these activities do not include the pricing of air transport services nor the applicable conditions;
- (r) "services" means any service in any sector except services supplied in the exercise of governmental authority;
- (s) "services supplied or activities performed in the exercise of governmental authority" means services or activities which are supplied or performed neither on a commercial basis nor in competition with one or more economic operators;
- (t) "service supplier" means any natural or juridical person that seeks to supply or supplies a service; and
- (u) "service supplier of a Party" means any natural or juridical person of a Party that seeks to supply or supplies a service.

ARTICLE 8.3

General exceptions

1. For the purposes of Section B and Article 8.86, Article XX of GATT 1994 is incorporated into and made part of this Agreement, *mutatis mutandis*.¹
2. Subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between countries where like conditions prevail, or a disguised restriction on establishment or trade in services, nothing in Sections B to F shall be construed as preventing a Party from adopting or enforcing measures which are:
 - (a) necessary to protect public security or public morals or to maintain public order;²
 - (b) necessary to protect human, animal or plant life or health;³
 - (c) necessary to secure compliance with laws or regulations which are not inconsistent with the provisions of this Chapter including those relating to:
 - (i) the prevention of deceptive and fraudulent practices or to deal with the effects of a default on contracts;
 - (ii) the protection of the privacy of individuals in relation to the processing and dissemination of personal data and the protection of confidentiality of individual records and accounts; or

¹ The Parties understand that the measures referred to in subparagraph (b) of Article XX of GATT 1994 include environmental measures necessary to protect human, animal or plant life or health. The Parties understand that subparagraph (g) of Article XX of GATT 1994 applies to measures for the conservation of living and non-living exhaustible natural resources.

² The public security and public order exceptions may be invoked only where a genuine and sufficiently serious threat is posed to one of the fundamental interests of society.

³ The Parties understand that the measures referred to in subparagraph (b) include environmental measures necessary to protect human, animal or plant life or health.

- (iii) safety; or
- (d) inconsistent with paragraphs 1 and 2 of Article 8.8 and paragraph 1 of Article 8.16 provided that the difference in treatment is aimed at ensuring the equitable or effective¹ imposition or collection of direct taxes in respect of economic activities, entrepreneurs, services or service suppliers of the other Party.

ARTICLE 8.4

Committee on Trade in Services, Investment Liberalisation and Electronic Commerce

1. The Committee on Trade in Services, Investment Liberalisation and Electronic Commerce established pursuant to Article 23.3 (hereinafter referred to in this Chapter as "the Committee") shall be responsible for the effective implementation and operation of this Chapter.

¹ Measures that are aimed at ensuring the equitable or effective imposition or collection of direct taxes include measures taken by a Party under its taxation system which:

- (a) apply to non-resident entrepreneurs and service suppliers in recognition of the fact that the tax obligation of non-residents is determined with respect to taxable items sourced or located in the Party's territory;
- (b) apply to non-residents in order to ensure the imposition or collection of taxes in the Party's territory;
- (c) apply to non-residents or residents in order to prevent the avoidance or evasion of taxes, including compliance measures;
- (d) apply to consumers of services supplied in or from the territory of the other Party in order to ensure the imposition or collection of taxes on such consumers derived from sources in the Party's territory;
- (e) distinguish entrepreneurs and service suppliers subject to tax on worldwide taxable items from other entrepreneurs and service suppliers, in recognition of the difference in the nature of the tax base between them; or
- (f) determine, allocate or apportion income, profit, gain, loss, deduction or credit of resident persons or branches, or between related persons or branches of the same person, in order to safeguard the Party's tax base.

Tax terms or concepts in subparagraph 2(d), including this footnote, are determined according to tax definitions and concepts, or equivalent or similar definitions and concepts, under the domestic law of the Party taking the measure.

2. The Committee shall have the following functions:
 - (a) reviewing and monitoring the implementation and operation of this Chapter and the non-conforming measures set out in each Party's Schedules in Annexes I to IV to Annex 8-B;
 - (b) discussing matters relating to trade in audio-visual services, including:
 - (i) regulatory matters relating to audio-visual services with a view to sharing information and experience, as appropriate, including on related laws, regulations and their implementation, and best practices with respect to audio-visual services regulation;
 - (ii) ways to encourage greater cooperation between the Parties' respective audio-visual sectors, including but not limited to, encouraging co-production; and
 - (iii) the need for the inclusion of audio-visual services in the scope of this Chapter;
 - (c) exchanging information on any matters related to this Chapter;
 - (d) examining possible improvements to this Chapter, including a review on the scope of this Chapter in relation to audio-visual services;
 - (e) discussing any issue related to this Chapter as may be agreed upon between the representatives of the Parties; and
 - (f) carrying out other functions as may be delegated by the Joint Committee pursuant to subparagraph 5(b) of Article 23.1.

3. The Committee shall be composed of representatives of the Parties including officials of relevant ministries or agencies in charge of the issues to be addressed. The Committee may invite representatives of relevant entities other than the Governments of the Parties with the necessary expertise relevant to the issues to be addressed.

ARTICLE 8.5

Review

1. Each Party shall endeavour, where appropriate, to reduce or eliminate the non-conforming measures set out in its respective Schedules in Annexes I to IV to Annex 8-B.
2. With a view to introducing possible improvements to the provisions of this Chapter, and consistent with their commitments under international agreements, the Parties shall review their legal framework relating to trade in services, investment liberalisation, electronic commerce and investment environment, including this Agreement, in accordance with Article 24.1.
3. If, after the date of entry into force of this Agreement, a Party signs an international agreement with an investment chapter that contains provisions for investment protection or provides for investor-to-state dispute settlement procedures, the other Party, after the date of entry into force of that agreement, may request that the Parties review this Section and Section B.¹ Such a review shall be conducted with a view to the possible inclusion within this Agreement of such provisions that could provide for the improvement of the investment environment. Unless the Parties otherwise agree, any such review shall be commenced within two years from the date of the request and shall be concluded within a reasonable period of time.

¹ For the United Kingdom, this paragraph does not cover subsequent reviews, amendments or liberalisation under the framework of any international agreement in force for the United Kingdom on, or signed by the United Kingdom prior to, the date of entry into force of this Agreement, or any international agreement between the United Kingdom and a third country concluded with the aim of transitioning an existing international agreement to which the European Union was a party while the United Kingdom was a Member State of the European Union.

SECTION B

Investment liberalisation

ARTICLE 8.6

Scope

1. This Section applies to measures by a Party with regard to the establishment or operation of economic activities by:

- (a) entrepreneurs of the other Party;
- (b) covered enterprises; and
- (c) for the purposes of Article 8.11, any enterprise in the territory of the Party adopting or maintaining the measure.

2. This Section does not apply to:

- (a) cabotage in maritime transport services¹;
- (b) air services or related services in support of air services², other than the following:

¹ For the United Kingdom, cabotage in maritime transport services under this Section covers transportation of passengers or goods between a port or point located in the United Kingdom and another port or point located in the United Kingdom, including on its continental shelf, as provided for in the United Nations Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located in the United Kingdom.

² For greater certainty, this Section does not apply to a service using an aircraft whose primary purpose is not the transportation of goods or passengers, such as aerial fire-fighting, flight training, sightseeing, spraying, surveying, mapping, photography, parachute jumping, glider towing, helicopter-lift for logging and construction, and other airborne agricultural, industrial and inspection services.

- (i) aircraft repair and maintenance services during which an aircraft is withdrawn from service;
 - (ii) the selling and marketing of air transport services;
 - (iii) computer reservation system (CRS) services; and
 - (iv) ground handling services; and
- (c) audio-visual services.

ARTICLE 8.7

Market access

A Party shall not maintain or adopt, with regard to market access through establishment or operation by an entrepreneur of the other Party or by a covered enterprise, either on the basis of a territorial subdivision or on the basis of its entire territory, measures that:

- (a) impose limitations on¹:
 - (i) the number of enterprises, whether in the form of numerical quotas, monopolies, exclusive rights or the requirements of an economic needs test;
 - (ii) the total value of transactions or assets in the form of numerical quotas or the requirement of an economic needs test;
 - (iii) the total number of operations or the total quantity of output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test;

¹ Subparagraphs (a)(i) to (iii) do not cover measures taken in order to limit the production of an agricultural good.

- (iv) the participation of foreign capital in terms of maximum percentage limit on foreign shareholding or the total value of individual or aggregate foreign investment; or
 - (v) the total number of natural persons that may be employed in a particular sector or that an enterprise may employ and who are necessary for, and directly related to, the performance of the economic activity in the form of numerical quotas or the requirement of an economic needs test; or
- (b) restrict or require specific types of legal entity or joint venture through which an entrepreneur of the other Party may perform an economic activity.

ARTICLE 8.8

National treatment

1. Each Party shall accord to entrepreneurs of the other Party and to covered enterprises treatment no less favourable than that it accords, in like situations, to its own entrepreneurs and to their enterprises, with respect to establishment in its territory.
2. Each Party shall accord to entrepreneurs of the other Party and to covered enterprises treatment no less favourable than that it accords, in like situations, to its own entrepreneurs and to their enterprises, with respect to operation in its territory.
3. For greater certainty, paragraphs 1 and 2 shall not be construed as preventing a Party from prescribing statistical formalities or information requirements, in connection with the covered enterprises, provided that those formalities or requirements do not constitute a means to circumvent that Party's obligations pursuant to this Article.

ARTICLE 8.9

Most-favoured-nation treatment

1. Each Party shall accord to entrepreneurs of the other Party and to covered enterprises treatment no less favourable than that it accords, in like situations, to entrepreneurs of a third country and to their enterprises, with respect to establishment in its territory.
2. Each Party shall accord to entrepreneurs of the other Party and to covered enterprises treatment no less favourable than that it accords, in like situations, to entrepreneurs of a third country and to their enterprises, with respect to operation in its territory.
3. Paragraphs 1 and 2 shall not be construed as obliging a Party to extend to entrepreneurs of the other Party and to covered enterprises the benefit of any treatment resulting from:
 - (a) an international agreement for the avoidance of double taxation or other international agreement or arrangement relating wholly or mainly to taxation; or
 - (b) existing or future measures providing for recognition of qualifications, licences or prudential measures as referred to in Article VII of GATS or paragraph 3 of its Annex on Financial Services.
4. For greater certainty, the treatment referred to in paragraphs 1 and 2 does not include investor-to-state dispute settlement procedures provided for in other international agreements.

5. Substantive provisions in other international agreements concluded by a Party with a third country¹ do not in themselves constitute treatment under this Article. For greater certainty, actions or inactions of a Party in relation to those provisions can constitute treatment² and thus can give rise to a breach of this Article to the extent that the breach is not established solely based on the said provisions.

ARTICLE 8.10

Senior management and boards of directors

A Party shall not require a covered enterprise to appoint individuals of any particular nationality as executives, managers or members of boards of directors.

ARTICLE 8.11

Prohibition of performance requirements

1. A Party shall not impose or enforce any of the following requirements or enforce any commitment or undertaking, in connection with the establishment or operation of any enterprise in its territory:^{3 4}

¹ For greater certainty, the mere transposition of those provisions into domestic legislation does not change their qualification as international law provisions and consequently their coverage under this paragraph.

² For greater certainty, the entrepreneurs of the other Party or their covered enterprises would be entitled to receive that treatment even in the absence of enterprises established by entrepreneurs of the third country at the time when the comparison is made.

³ For greater certainty, a condition for the receipt or continued receipt of an advantage referred to in paragraph 2 does not constitute a requirement or a commitment or undertaking for the purposes of this paragraph.

⁴ For greater certainty, nothing in this paragraph prevents the United Kingdom from enforcing an undertaking voluntarily given by a person in relation to a takeover or merger. An "undertaking voluntarily given" means that it is not imposed or required by the United Kingdom as a condition of approval of the takeover or merger.

- (a) to export a given level or percentage of goods or services;
- (b) to achieve a given level or percentage of domestic content;
- (c) to purchase, use or accord a preference to goods produced or services supplied in its territory, or to purchase goods or services from natural or juridical persons or any other entity in its territory;
- (d) to relate in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with such enterprise;
- (e) to restrict sales of goods or services in its territory that such enterprise produces or supplies by relating those sales in any way to the volume or value of its exports or foreign exchange inflows;
- (f) to restrict exportation or sale for export;
- (g) to transfer technology, a production process or other proprietary knowledge to a natural or juridical person or any other entity in its territory;
- (h) to locate the headquarters of such enterprise for a specific region or the world market in its territory;
- (i) to hire a given number or percentage of its nationals;
- (j) to achieve a given level or value of research and development in its territory;
- (k) to supply one or more of the goods produced or services supplied by the enterprise to a specific region or to the world market exclusively from its own territory; or

- (l) to adopt:
 - (i) a rate or amount of royalty below a certain level; or
 - (ii) a given duration of the term of a licence contract¹;

with regard to any licence contract in existence at the time the requirement is imposed or enforced, or any commitment or undertaking is enforced, or with regard to any future licence contract freely entered into between the enterprise and a natural or juridical person or any other entity in its territory, if the requirement is imposed or enforced or the commitment or undertaking is enforced, in a manner that constitutes a direct interference with that licence contract by an exercise of non-judicial governmental authority of a Party.²

2. A Party shall not condition the receipt or continued receipt of an advantage, in connection with the establishment or operation of any enterprise in its territory, on compliance with any of the following requirements:

- (a) to achieve a given level or percentage of domestic content;
- (b) to purchase, use or accord a preference to goods produced in its territory, or to purchase goods from natural or juridical persons or any other entity in its territory;
- (c) to relate in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with such enterprise;
- (d) to restrict sales of goods or services in its territory that such enterprise produces or supplies by relating those sales in any way to the volume or value of its exports or foreign exchange inflows; or

¹ A "licence contract" referred to in this subparagraph means any contract concerning the licensing of technology, a production process, or other proprietary knowledge.

² For greater certainty, subparagraph (l) does not apply when the licence contract is concluded between the enterprise and a Party.

(e) to restrict exportation or sale for export.

3. Nothing in paragraph 2 shall be construed as preventing a Party from conditioning the receipt or continued receipt of an advantage, in connection with the establishment or operation of any enterprise in its territory, on compliance with a requirement to locate production, supply a service, train or employ workers, construct or expand particular facilities, or carry out research and development, in its territory.

4. Subparagraphs 1(a) to (c), 2(a) and (b) do not apply to qualification requirements for goods or services with respect to export promotion and foreign aid programmes.

5. Subparagraphs 1(g) and (l) do not apply when:

(a) the requirement is imposed or enforced, or the commitment or undertaking is enforced, by a court, administrative tribunal or competition authority in order to remedy a violation of competition law;¹ or

(b) a Party authorises use of an intellectual property right in accordance with Article 31 or 31*bis* of the TRIPS Agreement, or measures requiring the disclosure of data or proprietary information that fall within the scope of, and are consistent with, paragraph 3 of Article 39 of the TRIPS Agreement.

6. Subparagraph 1(l) does not apply if the requirement is imposed or enforced, or the commitment or undertaking is enforced, by a tribunal as equitable remuneration under the Party's copyright laws.

7. Subparagraphs 2(a) and (b) do not apply to requirements imposed or enforced by an importing Party relating to the content of goods necessary to qualify for preferential tariffs or preferential quotas.

¹ For greater certainty, this subparagraph includes measures adopted by the United Kingdom's competition authority in accordance with the United Kingdom's merger control or market investigation laws, to remedy situations that have an adverse effect on competition.

8. This Article is without prejudice to the obligations of a Party under the WTO Agreement.

ARTICLE 8.12

Non-conforming measures and exceptions

1. Articles 8.7 to 8.11 do not apply to:
- (a) any existing non-conforming measure that is maintained by a Party at a level of:
 - (i) for the United Kingdom
 - (A) the central government, as set out in its Schedule in Annex I to Annex 8-B;
 - (B) a regional government, as set out in its Schedule in Annex I to Annex 8-B; or
 - (C) a local government, other than that referred to in subparagraph (B); and
 - (ii) for Japan:
 - (A) the central government, as set out in its Schedule in Annex I to Annex 8-B;
 - (B) a prefecture, as set out in its Schedule in Annex I to Annex 8-B; or
 - (C) a local government other than a prefecture;
 - (b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); or
 - (c) an amendment of, or modification to, any non-conforming measure referred to in subparagraphs (a) and (b), provided that the amendment or modification does not decrease the conformity of the measure with Articles 8.7 to 8.11 as it existed immediately before the amendment or modification.

2. Articles 8.7 to 8.11 do not apply to any measure by a Party with respect to sectors, sub-sectors or activities as set out in its Schedule in Annex II to Annex 8-B.
3. A Party shall not require, under any measure adopted after the date of entry into force of this Agreement and covered by its Schedule in Annex II to Annex 8-B, an entrepreneur of the other Party, by reason of its nationality, to sell or otherwise dispose of an enterprise that exists at the time the measure becomes effective.
4. Articles 8.8 and 8.9 do not apply to any measure that constitutes an exception to, or a derogation from, Article 3 or 4 of the TRIPS Agreement, as specifically provided in Articles 3 to 5 of the TRIPS Agreement.
5. Articles 8.7 to 8.11 do not apply to any measure by a Party with respect to government procurement.
6. Articles 8.7 to 8.10 do not apply to subsidies granted by the Parties.

ARTICLE 8.13

Denial of benefits

A Party may deny the benefits of this Section to an entrepreneur of the other Party that is a juridical person of the other Party and to its covered enterprise if that juridical person is owned or controlled by a natural or juridical person of a third country and the denying Party adopts or maintains measures with respect to the third country that:

- (a) are related to the maintenance of international peace and security, including the protection of human rights; and
- (b) prohibit transactions with that juridical person or its covered enterprise, or would be violated or circumvented if the benefits of this Section were accorded to them.

SECTION C

Cross-border trade in services

ARTICLE 8.14

Scope

1. This Section applies to measures by a Party affecting cross-border trade in services by service suppliers of the other Party. Those measures include among others measures affecting:

- (a) the production, distribution, marketing, sale or delivery of a service;
- (b) the purchase or use of, or payment for, a service; and
- (c) the access to and the use of services offered to the public generally in connection with the supply of a service.

2. This Section does not apply to:

- (a) cabotage in maritime transport services¹;
- (b) air services or related services in support of air services², other than the following:

¹ For the United Kingdom, cabotage in maritime transport services under this Section covers transportation of passengers or goods between a port or point located in the United Kingdom and another port or point located in the United Kingdom, including on its continental shelf, as provided for in the United Nations Convention on the Law of the Sea and traffic originating and terminating in the same port or point located in the United Kingdom.

² For greater certainty, this Section does not apply to a service using an aircraft whose primary purpose is not the transportation of goods or passengers, such as aerial fire-fighting, flight training, sightseeing, spraying, surveying, mapping, photography, parachute jumping, glider towing, helicopter-lift for logging and construction, and other airborne agricultural, industrial and inspection services.

- (i) aircraft repair and maintenance services during which an aircraft is withdrawn from service;
 - (ii) the selling and marketing of air transport services;
 - (iii) computer reservation system (CRS) services; and
 - (iv) ground handling services;
- (c) government procurement;
- (d) audio-visual services; and
- (e) subsidies, as defined and provided for in Chapter 12.

ARTICLE 8.15

Market access

A Party shall not maintain or adopt, either on the basis of a territorial subdivision or on the basis of its entire territory, measures that:

- (a) impose limitations on:
- (i) the number of service suppliers, whether in the form of numerical quotas, monopolies, exclusive service suppliers or the requirements of an economic needs test;¹
 - (ii) the total value of service transactions or assets in the form of numerical quotas or the requirement of an economic needs test; or

¹ Subparagraph (a)(i) includes measures by a Party which require a service supplier of the other Party to establish or maintain any form of enterprise or to be resident in the territory of the Party as a condition for the cross-border supply of a service.

- (iii) the total number of service operations or the total quantity of service output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test;¹ or
- (b) restrict or require specific types of legal entity or joint venture through which a service supplier may supply a service.

ARTICLE 8.16

National treatment

1. Each Party shall accord to services and service suppliers of the other Party treatment no less favourable than that it accords to its own like services and service suppliers.
2. A Party may meet the requirement of paragraph 1 by according to services and service suppliers of the other Party, either formally identical treatment or formally different treatment to that it accords to its own like services and service suppliers.
3. Formally identical or formally different treatment shall be considered to be less favourable if it modifies the conditions of competition in favour of services or service suppliers of the Party compared to like services or service suppliers of the other Party.
4. Nothing in this Article shall be construed as requiring either Party to compensate for any inherent competitive disadvantage which results from the foreign character of the relevant services or service suppliers.

¹ Subparagraph (a)(iii) does not cover measures by a Party which limit inputs for the supply of services.

ARTICLE 8.17

Most-favoured-nation treatment

1. Each Party shall accord to services and service suppliers of the other Party treatment no less favourable than that it accords to like services and service suppliers of a third country.
2. Paragraph 1 shall not be construed as obliging a Party to extend to services and service suppliers of the other Party the benefit of any treatment resulting from:
 - (a) an international agreement for the avoidance of double taxation or other international agreement or arrangement relating wholly or mainly to taxation; or
 - (b) existing or future measures providing for recognition of qualifications, licences or prudential measures as referred to in Article VII of GATS or paragraph 3 of its Annex on Financial Services.

ARTICLE 8.18

Non-conforming measures

1. Articles 8.15 to 8.17 do not apply to:
 - (a) any existing non-conforming measure that is maintained by a Party at a level of:
 - (i) for the United Kingdom:
 - (A) the central government, as set out in its Schedule in Annex I to Annex 8-B;
 - (B) a regional government, as set out in its Schedule in Annex I to Annex 8-B; or
 - (C) a local government, other than that referred to in subparagraph (B); and

(ii) for Japan:

(A) the central government, as set out in its Schedule in Annex I to Annex 8-B;

(B) a prefecture, as set out in its Schedule in Annex I to Annex 8-B; or

(C) a local government other than a prefecture;

(b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); or

(c) an amendment of, or modification to, any non-conforming measure referred to in subparagraphs (a) and (b), provided that the amendment or modification does not decrease the conformity of the measure with Articles 8.15 to 8.17 as it existed immediately before the amendment or modification.

2. Articles 8.15 to 8.17 do not apply to any measure by a Party with respect to sectors, sub-sectors or activities as set out in its Schedule in Annex II to Annex 8-B.

ARTICLE 8.19

Denial of benefits

A Party may deny the benefits of this Section to a service supplier of the other Party that is a juridical person of the other Party and to services of that service supplier if that juridical person is owned or controlled by a natural or juridical person of a third country and the denying Party adopts or maintains measures with respect to the third country that:

(a) are related to the maintenance of international peace and security, including the protection of human rights; and

(b) prohibit transactions with the service supplier, or would be violated or circumvented if the benefits of this Section were accorded to the service supplier or to its services.

SECTION D

Entry and temporary stay of natural persons

ARTICLE 8.20

General provisions and scope

1. This Section reflects the strengthened trade relationship between the Parties as well as the desire of the Parties to facilitate entry and temporary stay of natural persons for business purposes on a reciprocal basis, and to ensure transparency of the process.
2. This Section applies to measures by a Party affecting the entry into that Party by natural persons of the other Party, who are business visitors for establishment purposes, intra-corporate transferees, investors, contractual service suppliers, independent professionals and short-term business visitors, and to measures affecting their business activities during their temporary stay in the former Party.
3. To the extent that commitments are not undertaken in this Section, all requirements provided for in the laws and regulations of a Party regarding the entry and temporary stay shall continue to apply, including regulations concerning the length of stay.
4. Notwithstanding the provisions of this Section, all requirements provided for in the laws and regulations of a Party regarding work and social security measures shall continue to apply, including regulations concerning minimum wages and collective wage agreements.
5. Commitments on the entry and temporary stay of natural persons for business purposes do not apply in cases where the intent or effect of the entry and temporary stay is to interfere with or otherwise affect the outcome of any labour or management dispute or negotiation, or the employment of any natural person who is involved in that dispute.

ARTICLE 8.21

Definitions

For the purposes of this Section:

- (a) "business visitors for establishment purposes" means natural persons of a Party working in a senior position who are responsible for setting up an enterprise, do not offer nor provide services, do not engage in any economic activity other than what is required for establishment purposes and do not receive remuneration within the other Party;
- (b) "contractual service suppliers" means:
 - (i) in respect of the entry and temporary stay in the United Kingdom, natural persons employed by a juridical person of Japan which is itself not an agency for placement and supply services of personnel and is not acting through such an agency, has not established in the territory of the United Kingdom and has concluded a *bona fide* contract to supply services to a final consumer in the United Kingdom, requiring the presence on a temporary basis of its employees in the United Kingdom in order to fulfil the contract to supply services;¹ and
 - (ii) in respect of the entry and temporary stay in Japan, natural persons of the United Kingdom who are employees of a juridical person of the United Kingdom that has not established in Japan provided that the following requirements are satisfied:
 - (A) a service contract between a juridical person of Japan and a juridical person of the United Kingdom that has not established in Japan has been concluded;

¹ The contract to supply services referred to in subparagraph (b)(i) shall comply with the requirements of the laws and regulations that apply in the place where the contract is executed.

- (B) a competent immigration authority of Japan determines, in the context of the service contract referred to in subparagraph (A), that a labour contract between the natural person of the United Kingdom and the juridical person of Japan has been concluded; and
- (C) the service contract referred to in subparagraph (A) does not fall under the scope of service contract for the placement and supply services of personnel (CPC872), and the labour contract as referred to in subparagraph (B) complies with the relevant laws and regulations of Japan;

(c) "independent professionals" means:

- (i) in respect of the entry and temporary stay in the United Kingdom, natural persons who are engaged in the supply of a service and established as self-employed in the territory of Japan, have not established in the territory of the United Kingdom and have concluded a *bona fide* contract (other than through an agency for placement and supply services of personnel) to supply services to a final consumer in the United Kingdom, requiring their presence on a temporary basis in the United Kingdom in order to fulfil the contract to supply services;¹ and
- (ii) in respect of the entry and temporary stay in Japan, natural persons of the United Kingdom who will engage in business activities of supplying services during their temporary stay in Japan on the basis of a personal contract with a juridical person of Japan;

¹ The contract to supply services referred to in subparagraph (c)(i) shall comply with the requirements of the laws and regulations that apply in the place where the contract is executed.

(d) "intra-corporate transferees" means natural persons who have been employed by a juridical person of a Party or have been partners in it, for a period of not less than one year immediately preceding the date of their application for the entry and temporary stay in the other Party, and who are temporarily transferred to an enterprise, in the territory of the other Party, which forms part of the same group of the former juridical person including its representative office, subsidiary, branch or head company, provided that the natural person concerned must belong to one of the following categories:

(i) managers: natural persons working in a senior position, who primarily direct the management of the enterprise, receiving general supervision or direction principally from the board of directors or from stockholders of the business or their equivalent, including at least:

(A) directing the enterprise or a department thereof;

(B) supervising and controlling the work of other supervisory, professional or managerial employees; or

(C) having the personal authority to recruit and dismiss or to recommend recruitment, dismissal or other personnel-related actions; or

(ii) specialists:

(A) for the United Kingdom, natural persons who possess specialised knowledge essential to the enterprise's production, research equipment, techniques, processes, procedures or management. In assessing such knowledge, account shall be taken not only of knowledge specific to the enterprise, but also of whether the natural person has a high level of qualification referring to a type of work or trade requiring specific technical knowledge, including membership of an accredited profession; and

(B) for Japan, natural persons who engage in activities which require technology or knowledge at an advanced level pertinent to natural sciences, including physical sciences and engineers, or to human sciences, including jurisprudence, economics, business management and accounting, or activities which require ideas and sensitivity based on culture of a country other than Japan, recognised under the status of residence of "Engineer/Specialist in Humanities/International Services" provided for in the Immigration Control and Refugee Recognition Act (Cabinet Order No. 319 of 1951). The activities which require technology or knowledge at an advanced level pertinent to natural or human science referred to in this subparagraph mean the activities in which the natural person may not be able to engage without the application of specialised technology or knowledge of natural or human sciences acquired by him or her, in principle, by completing college education (i.e. bachelor's degree, associate's degree awarded through graduating from a junior college, or their equivalents) or higher education; and

(e) "investors" means:

- (i) for the United Kingdom, senior employees of an enterprise headquartered in Japan who are establishing a branch or subsidiary of that enterprise in the United Kingdom and who are natural persons of Japan that will be responsible for the entire or a substantial part of the enterprise's operations in the United Kingdom, receiving general supervision or direction principally from higher level executives, the board of directors or stockholders of the enterprise, including directing the enterprise or a department or subdivision of it; supervising and controlling the work of other supervisory, professional or managerial employees; and having the authority to establish goals and policies of the department or subdivision of the enterprise; and
- (ii) for Japan, natural persons of the United Kingdom who will engage in one of the following activities during their temporary stay in Japan:

(A) activities to invest in business in Japan and manage such business;

- (B) activities to manage business in Japan on behalf of a person other than that of Japan who has invested in such business; or
- (C) conduct of business in Japan in which a person other than that of Japan has invested.

ARTICLE 8.22

General obligations

1. A Party shall grant the entry and temporary stay to natural persons of the other Party for business purposes in accordance with this Section, and Annexes III and IV to Annex 8-B, provided that those natural persons comply with the immigration laws and regulations of the former Party applicable to the entry and temporary stay.
2. Each Party shall apply its measures relating to the provisions of this Section consistently with the desire of the Parties set out in paragraph 1 of Article 8.20, and, in particular, shall apply those measures so as to avoid unduly impairing or delaying trade in goods or services, or establishment or operation under this Agreement.
3. The measures taken by each Party to facilitate and expedite procedures related to the entry and temporary stay of natural persons of the other Party for business purposes shall be consistent with Annex 8-C.

ARTICLE 8.23

Transparency

1. A Party shall make publicly available information relating to the entry and temporary stay by natural persons of the other Party, referred to in paragraph 2 of Article 8.20.

2. The information referred to in paragraph 1 shall include, where applicable, the following information:

- (a) categories of visa, permits or any similar type of authorisation regarding the entry and temporary stay;
- (b) documentation required and conditions to be met;
- (c) method of filing an application and options on where to file, such as consular offices or online;
- (d) application fees and an indicative timeframe of the processing of an application;
- (e) the maximum length of stay under each type of authorisation described in subparagraph (a);
- (f) conditions for any available extension or renewal;
- (g) rules regarding accompanying dependents;
- (h) available review or appeal procedures; and
- (i) relevant laws of general application pertaining to the entry and temporary stay of natural persons.

3. With respect to the information referred to in paragraphs 1 and 2, each Party shall endeavour to promptly inform the other Party of the introduction of any new requirements and procedures or of the changes in any requirements and procedures that affect the effective application for the grant of entry into, temporary stay in and, where applicable, permission to work in the former Party.

ARTICLE 8.24

Obligations in other sections

1. This Agreement does not impose any obligation on a Party regarding its immigration measures, except as specifically provided for in this Section.
2. Without prejudice to any decision to grant entry to a natural person of the other Party within the terms of this Section, including the permissible length of stay pursuant to any such grant:

(a) the obligations of Articles 8.7 to 8.11 subject to:

(i) Article 8.6; and

(ii) Article 8.12 to the extent that the measure affects the treatment of natural persons for business purposes present in the territory of the other Party,

are hereby incorporated into and made part of this Section and apply to the measures affecting treatment of natural persons for business purposes present in the territory of the other Party under the categories of business visitors for establishment purposes, intra-corporate transferees and investors, as defined in Article 8.21;

(b) the obligations of Articles 8.15 and 8.16 subject to:

(i) Article 8.14; and

(ii) Article 8.18 to the extent that the measure affects the treatment of natural persons for business purposes present in the territory of the other Party,

are hereby incorporated into and made part of this Section and apply to the measures affecting treatment of natural persons for business purposes present in the territory of the other Party under the categories of:

- (i) contractual service suppliers and independent professionals, as defined in Article 8.21, for all sectors listed in Annex IV to Annex 8-B; and
 - (ii) short-term business visitors, referred to in Article 8.27, in accordance with Annex III to Annex 8-B; and
- (c) the obligation of Article 8.17 subject to:
- (i) Article 8.14; and
 - (ii) Article 8.18 to the extent that the measure affects the treatment of natural persons for business purposes present in the territory of the other Party,

is hereby incorporated into and made part of this Section and apply to the measures affecting treatment of natural persons for business purposes present in the territory of the other Party under the categories of:

- (i) contractual service suppliers and independent professionals, as defined in Article 8.21; and
 - (ii) short-term business visitors, referred to in Article 8.27.
3. For greater certainty, the obligations referred to in paragraph 2 do not apply to measures relating to the granting of entry into a Party to natural persons of that Party or of a third country.

ARTICLE 8.25

Business visitors for establishment purposes, intra-corporate transferees and investors

1. Each Party shall grant entry and temporary stay to business visitors for establishment purposes, intra-corporate transferees and investors of the other Party in accordance with Annex III to Annex 8-B.

2. A Party shall not adopt or maintain limitations on the total number of natural persons granted entry in accordance with paragraph 1, in a specific sector or sub-sector, in the form of numerical quotas or the requirement of an economic needs test either on the basis of a territorial subdivision or on the basis of its entire territory.

ARTICLE 8.26

Contractual service suppliers and independent professionals

1. Each Party shall grant entry and temporary stay to contractual service suppliers and independent professionals of the other Party in accordance with Annex IV to Annex 8-B.
2. Unless otherwise specified in Annex IV to Annex 8-B, a Party shall not adopt or maintain limitations on the total number of contractual service suppliers and independent professionals of the other Party granted entry, in the form of numerical quotas or the requirement of an economic needs test.

ARTICLE 8.27

Short-term business visitors

1. Each Party¹ shall grant entry and temporary stay to short-term business visitors of the other Party in accordance with Annex III to Annex 8-B, subject to the following conditions:
 - (a) the short-term business visitors are not engaged in selling their goods or supplying services to the general public;
 - (b) the short-term business visitors do not, on their own behalf, receive remuneration from within the Party where they are staying temporarily; and

¹ The United Kingdom does not take commitments in respect of short-term business visitors.

(c) the short-term business visitors are not engaged in the supply of a service in the framework of a contract concluded between a juridical person who has not established in the territory of the Party where they are staying temporarily, and a consumer there, except as provided for in Annex III to Annex 8-B.

2. Unless otherwise specified in Annex III to Annex 8-B, each Party shall grant entry of short-term business visitors without the requirement of a work permit, economic needs test or other prior approval procedures of similar intent.

ARTICLE 8.28

Contact points

Each Party shall, upon the entry into force of this Agreement, designate a contact point for the effective implementation and operation of this Section and notify the other Party of the contact details including information regarding the relevant officials. The Parties shall promptly notify each other of any change of those contact details.

SECTION E

Regulatory framework

SUB-SECTION 1

Domestic regulation

ARTICLE 8.29

Scope and definitions

1. This Sub-Section applies to measures by a Party relating to licensing requirements and procedures, qualification requirements and procedures and technical standards¹ that affect:
 - (a) cross-border trade in services as defined in subparagraph (d) of Article 8.2;
 - (b) establishment as defined in subparagraph (i) of Article 8.2 or operation as defined in subparagraph (p) of Article 8.2; or
 - (c) the supply of a service through the presence of a natural person of a Party in the territory of the other Party, in accordance with Article 8.24.
2. This Sub-Section does not apply to licensing requirements and procedures, qualification requirements and procedures and technical standards:

¹ For greater certainty, as far as measures relating to technical standards are concerned, this Sub-Section applies only to such measures affecting trade in services.

- (a) pursuant to a measure that does not conform with Article 8.7 or 8.8 and is referred to in subparagraphs 1(a) to (c) of Article 8.12 or with Article 8.15 or 8.16 and is referred to in subparagraphs 1(a) to (c) of Article 8.18; or
- (b) pursuant to a measure referred to in paragraph 2 of Article 8.12 or paragraph 2 of Article 8.18.

3. For the purposes of this Sub-Section, a "competent authority" is a central, regional or local government or authority, or a non-governmental body in the exercise of powers delegated by central, regional or local governments or authorities, which is entitled to take a decision concerning the authorisation to supply a service, including through establishment, or concerning the authorisation to establish an enterprise in order to engage in an economic activity other than a service.

ARTICLE 8.30

Conditions for licensing and qualification

1. Measures relating to licensing requirements and procedures, and qualification requirements and procedures of each Party shall be based on the following criteria:
- (a) clarity;
 - (b) objectivity;
 - (c) transparency;
 - (d) advance public availability; and
 - (e) accessibility.

2. If a Party adopts or maintains a measure relating to licensing requirements and procedures, and qualification requirements and procedures, it shall ensure that:

- (a) the licensing and qualification procedures are impartial and adequate for applicants to demonstrate that they meet the requirements, if such requirements exist;
- (b) the licensing and qualification procedures do not in themselves unjustifiably prevent the fulfilment of the requirements; and
- (c) such a measure does not discriminate between men and women¹.

ARTICLE 8.31

Licensing and qualification procedures

1. Licensing and qualification procedures shall be clear, made public in advance and be such as to ensure that the applications are dealt with objectively and impartially. For greater certainty, where any licence or qualification is subject to renewal, the need to renew and the procedures for renewal shall be made public in advance.

¹ For the purposes of this subparagraph, differential treatment that is reasonable and objective, and aims to achieve a legitimate purpose, and adoption by a Party of temporary special measures aimed at accelerating *de facto* equality between men and women, shall not be considered as discrimination.

2. Licensing and qualification procedures shall be as simple as possible and shall not in themselves be a restriction on the supply of a service or the pursuit of any other economic activity. Any authorisation fee¹ which the applicants may incur from their application should be reasonable and transparent, will be made publicly available prior to such applications to the extent possible, and shall not in itself restrict the supply of a service or the pursuit of any other economic activity. Having regard to the cost and administrative burden, each Party is encouraged to accept payment of authorisation fees by electronic means.

3. A Party shall, to the extent practicable, avoid requiring an applicant to approach more than one competent authority for each application. However, if the application is within the jurisdiction of multiple competent authorities, multiple applications may be required.

4. The procedures used by, and the decisions of, the competent authority in the authorisation process shall be impartial with respect to all applicants. The competent authority should reach its decision in an independent manner and should not be accountable to any person supplying the services or carrying out the economic activities for which the authorisation is required.

5. If a Party requires authorisation, it shall, to the extent practicable, ensure that its competent authorities permit the submission of an application at any time throughout the year. If a specific period of time for applications exists, the competent authority shall allow an applicant a reasonable period of time for the submission of an application. The competent authority shall initiate the processing of an application without undue delay. If possible, the competent authority should accept an application in electronic format under the same conditions of authenticity as an application in paper format.

¹ Authorisation fees do not include fees for the use of natural resources, payments for auction, tendering or other non-discriminatory means of awarding concessions or mandated contributions to universal service provision.

6. If a Party requires an examination for authorisation, that Party shall ensure that its competent authorities schedule such an examination at reasonably frequent intervals and provide a reasonable period of time to enable applicants to request to take the examination. Having regard to the cost, administrative burden and the integrity of the procedures involved, each Party is encouraged to accept requests in electronic format to take such examinations, and to consider, to the extent practicable, the use of electronic means in other aspects of examination processes.

7. In assessing whether the applicant has met the relevant requirements for authorisation, a Party shall, to the extent possible and if appropriate, encourage its competent authorities to give due consideration to the relevant professional experience of an applicant, where the competent authority considers such relevant professional experience to be indicative of the level of competence or experience of the applicant.

8. The competent authority shall complete the processing of an application, including reaching a final decision, within a reasonable period of time from the submission of a complete application, and inform the applicant of the decision concerning the application¹, to the extent possible in writing². Each Party shall endeavour to establish an indicative timeframe for the processing of an application and shall make publicly available that timeframe, when established. The competent authority of a Party shall, at the request of the applicant and without undue delay, provide information concerning the status of the application, and, to the extent practicable, ascertain the completeness of an application for processing under the domestic laws and regulations of the Party.

9. The competent authority shall, within a reasonable period of time after the receipt of an application which it considers incomplete:

- (a) inform the applicant, and, to the extent feasible, identify the additional information required to complete the application, including through providing its rationale where appropriate; and

¹ Competent authorities may meet this requirement by informing an applicant in advance in writing that a lack of response from the competent authorities after a specified period of time from the date of submission of the application indicates acceptance of the application or rejection of the application.

² For the purposes of this Article, "in writing" may include in electronic format.

(b) provide the opportunity to correct deficiencies, including, where appropriate, providing guidance to assist the applicant in completing an application correctly.

10. The competent authority should, where possible, accept authenticated copies in place of original documents.

11. If the competent authority rejects an application by an applicant, it shall inform the applicant, in principle in writing, and without undue delay. It shall also, on request of the applicant, inform the applicant of the reasons for rejection of the application and the timeframe for an appeal against that decision. An applicant should not be prevented from submitting a new or revised application solely on the basis of a previously rejected application.

12. The competent authority shall grant an authorisation as soon as it is established, in the light of an appropriate examination, that the applicant meets the conditions for obtaining it.

13. The competent authority shall ensure that an authorisation, once granted, enters into effect without undue delay in accordance with the terms and conditions specified therein.

ARTICLE 8.32

Technical standards

Each Party shall encourage its competent authorities, when adopting technical standards, to adopt technical standards developed through open and transparent processes, and shall encourage any body, including relevant international organisations¹, designated to develop technical standards to use open and transparent processes.

¹ For the purposes of this Article, "relevant international organisations" means international bodies whose membership is open to the relevant bodies of the Parties.

SUB-SECTION 2

Provisions of general application

ARTICLE 8.33

Administration of measures of general application

1. Each Party shall ensure that all measures of general application affecting trade in services are administered in a reasonable, objective and impartial manner.
2. Paragraph 1 does not apply to:
 - (a) the aspects of a measure that do not conform with Article 8.7 or 8.8 and are referred to in subparagraphs 1(a) to (c) of Article 8.12 or with Article 8.15 or 8.16 and are referred to in subparagraphs 1(a) to (c) of Article 8.18; or
 - (b) a measure referred to in paragraph 2 of Article 8.12 or paragraph 2 of Article 8.18.

ARTICLE 8.34

Review procedures for administrative decisions

1. Each Party shall maintain judicial, arbitral or administrative tribunals or procedures which provide, upon request of an affected entrepreneur or service supplier of the other Party, for a prompt review of, and where justified, appropriate remedies for, administrative decisions that affect:
 - (a) cross-border trade in services as defined in subparagraph (d) of Article 8.2;
 - (b) establishment as defined in subparagraph (i) of Article 8.2 or operation as defined in subparagraph (p) of Article 8.2; or

(c) the supply of a service through the presence of a natural person of a Party in the territory of the other Party, in accordance with Article 8.24.

2. If the procedures referred to in paragraph 1 are not independent of the agency entrusted with the administrative decision concerned, each Party shall ensure that the procedures in fact provide for an objective and impartial review.

ARTICLE 8.35

Mutual recognition

1. Nothing in this Section shall prevent a Party from requiring that natural persons must possess the necessary qualifications or professional experience specified in the territory where the service is supplied, for the sector of activity concerned.

2. Each Party shall encourage the relevant professional bodies in its territory to provide joint recommendations on mutual recognition to the Committee, for the purpose of the fulfilment, in whole or in part, by entrepreneurs and service suppliers of the criteria applied by that Party for the authorisation, licensing, operation and certification of entrepreneurs and service suppliers, and, in particular, in the sector of professional services.

3. On receipt of a joint recommendation referred to in paragraph 2, the Committee shall, within a reasonable period of time, review that recommendation with a view to ensuring its consistency with this Agreement and, on the basis of the information contained therein, assess in particular:

(a) the extent to which the standards and criteria applied by each Party for the authorisation, licensing, operation and certification referred to in paragraph 2 are converging; and

(b) the potential economic value of a mutual recognition agreement for the authorisation, licensing, operation and certification referred to in paragraph 2.

4. Where those requirements are satisfied, the Committee shall establish the necessary steps to negotiate. Thereafter the Parties shall enter into negotiations, through their competent authorities, of a mutual recognition agreement for the authorisation, licensing, operation and certification referred to in paragraph 2.

5. Any mutual recognition agreement that the Parties may conclude shall be in conformity with the relevant provisions of the WTO Agreement and, in particular, Article VII of GATS.

SUB-SECTION 3

Postal and courier services

ARTICLE 8.36

Scope and definitions

1. This Sub-Section sets out the principles of the regulatory framework for the supply of postal and courier services, and applies to measures by a Party affecting trade in postal and courier services.

2. For the purposes of this Sub-Section:

- (a) "licence" means an authorisation that an independent regulatory authority of a Party may require of an individual supplier, in accordance with the laws and regulations of the Party, in order for that supplier to offer postal and courier services; and
- (b) "universal service" means the permanent supply of a postal service of specified quality at all points in the territory of a Party at affordable prices for all users.

ARTICLE 8.37

Universal service

1. Each Party has the right to define the kind of universal service obligation it wishes to maintain. That obligation will not be regarded *per se* as anticompetitive, provided that it is administered in a transparent, non-discriminatory and competitively neutral manner and is not more burdensome than necessary for the kind of universal service defined by the Party, with regard to all suppliers subject to the obligation.
2. Within the framework of its postal legislation or by other customary means, each Party shall set out the scope of the universal service obligation, fully taking into account the needs of the users and national conditions, including market forces, of that Party.
3. Each Party shall ensure that a supplier of postal and courier services in its territory which is subject to a universal service obligation under its laws and regulations does not engage in the following practices:
 - (a) excluding the business activities of other enterprises by cross-subsidising, with revenues derived from the supply of the universal service, the supply of express mail services (EMS)¹ or any non-universal service in a way which constitutes an abuse of a dominant market position in contravention of the competition law of the United Kingdom or a private monopolisation in contravention of Article 3 of the Law Concerning Prohibition of Private Monopoly and Maintenance of Fair Trade (Law No. 54 of 1947) of Japan respectively;² or
 - (b) unjustifiably differentiating among customers, such as large volume mailers or consolidators, where like conditions prevail with respect to charges and the provisions concerning acceptance, delivery, redirection, return and the number of days required for delivery for the supply of a service subject to a universal service obligation.

¹ For the purposes of this subparagraph, "express mail services (EMS)" means services referred to in subparagraph 1.3 of Article 1 of the Universal Postal Convention, done at Istanbul on 6 October 2016.

² For greater certainty, the enforcement of each Party's competition law and the related decisions by competition authority shall be covered by the provisions of Chapter 11.

ARTICLE 8.38

Border procedures

1. The border procedures for international postal services and international courier services¹ are enforced in accordance with related international agreements and the laws and regulations of each Party.
2. Without prejudice to paragraph 1, each Party shall not unduly accord less favourable treatment with respect to border procedures to international courier services than it accords to international postal services.

ARTICLE 8.39

Licences

1. Each Party may require a licence for the supply of a service covered by this Sub-Section.
2. If a Party requires a licence, it shall make publicly available:
 - (a) all the licensing criteria and the period of time normally required to reach a decision concerning an application for a licence; and
 - (b) the terms and conditions of licences.

¹ For the purposes of this Article:

- (a) "international postal services" means services that designated operators referred to in subparagraph 1.12 of Article 1 of the Universal Postal Convention supply in accordance with the Acts of the Universal Postal Union; and
- (b) "international courier services" means services consisting of the collection, sorting, transport and delivery of documents, printed matter, parcels and goods for foreign destinations, not regulated by the Acts of the Universal Postal Union.

3. If a licence application is rejected by the competent authority, it shall upon request inform the applicant of the reasons for the rejection of the licence. Each Party shall establish an appeal procedure through an independent body available to applicants whose licence has been rejected. That procedure shall be transparent, non-discriminatory, and based on objective criteria.

ARTICLE 8.40

Independence of the regulatory body

Each Party shall ensure that:

- (a) its regulatory body¹ for the services covered by this Sub-Section is legally separated from, and not accountable to, any supplier of those services; and
- (b) subject to the laws and regulations of each Party, decisions of, and procedures used by, its regulatory body are impartial.

¹ The regulatory body referred to in this Article does not include customs authorities of each Party.

SUB-SECTION 4

Telecommunications services

ARTICLE 8.41

Scope

1. This Sub-Section sets out the principles of the regulatory framework for all telecommunications services and applies to measures by a Party affecting trade in telecommunications services, which consist in the conveyance of signals including, *inter alia*, transmission of video and audio signals (irrespective of the types of protocols and technologies used) through public telecommunications transport networks.
2. This Sub-Section does not apply to measures affecting:
 - (a) broadcasting services as defined in the laws and regulations of each Party; and
 - (b) services providing, or exercising editorial control over, content transmitted using telecommunications transport networks and services.
3. Notwithstanding subparagraph 2(a), a supplier of broadcasting services shall be considered as a supplier of public telecommunications transport services and its networks as public telecommunications transport networks, when and to the extent that such networks are also used for providing public telecommunications transport services.
4. Nothing in this Sub-Section shall be construed as requiring a Party:
 - (a) to authorise a service supplier of the other Party to establish, construct, acquire, lease, operate or supply telecommunications transport networks or services other than as provided for in this Agreement; or

- (b) to establish, construct, acquire, lease, operate or supply telecommunications transport networks or services not offered to the public generally, or to oblige a service supplier under its jurisdiction to do so.

ARTICLE 8.42

Definitions

For the purposes of this Sub-Section:

- (a) "associated facilities" means services and infrastructures associated with public telecommunications transport networks or services which are necessary for the provision of services via those networks or services, such as buildings (including entries and wiring), ducts and cabinets as well as masts and antennae;
- (b) "cost-oriented" means based on cost, and may include a reasonable profit, and may involve different cost methodologies for different facilities or services;
- (c) "end user" means a final consumer of, or subscriber to, a public telecommunications transport network or service, including a service supplier other than a supplier of public telecommunications transport networks or services;
- (d) "essential facilities" means facilities of a public telecommunications transport network or service that:
 - (i) are exclusively or predominantly provided by a single or limited number of suppliers;
and
 - (ii) cannot feasibly be economically or technically substituted in order to provide a service;

- (e) "interconnection" means linking¹ with suppliers providing public telecommunications transport networks or services in order to allow the users of one supplier to communicate with the users of another supplier or to access services provided by any supplier who has access to the network;
- (f) "international mobile roaming service" means a commercial mobile service provided pursuant to a commercial agreement between suppliers of public telecommunications transport services that enables an end user to use its home mobile handset or other device for voice, data or messaging services while outside the territory in which the end user's home public telecommunications transport network is located;
- (g) "leased circuits" means telecommunications facilities between two or more designated points that are set aside for the dedicated use of, or availability to, a particular user, irrespective of the technology used;
- (h) "major supplier" means a supplier which has the ability to materially affect the terms of participation, having regard to price and supply, in the relevant market for public telecommunications transport services as a result of:
 - (i) control over essential facilities; or
 - (ii) use of its position in the market;
- (i) "non-discriminatory" means treatment no less favourable than that accorded, under like circumstances, to other service suppliers and users of like public telecommunications transport networks or services;
- (j) "number portability" means the ability of an end user of public telecommunications transport services who requests to retain, at the same location, the same telephone numbers without impairment of quality or reliability when switching between the same category of suppliers of like public telecommunications transport services;

¹ For greater certainty, linking may include physical or logical linking, as appropriate.

- (k) "public telecommunications transport network" means public telecommunications infrastructure which permits telecommunications between and among defined network termination points;
- (l) "public telecommunications transport service" means any telecommunications transport service offered to the public generally that may include, *inter alia*, telegraph, telephone, telex and data transmission typically involving transmission of customer-supplied information between two or more points without any end-to-end change in the form or content of the customer's information;
- (m) "regulatory authority" means the body or bodies of a Party responsible for the regulation of telecommunications;
- (n) "telecommunications" means the transmission and reception of signals by wire, radio, optical or any other electromagnetic means; and
- (o) "users" means end users, or suppliers of public telecommunications transport networks or services that are consumers of, or subscribers to, a public telecommunications transport network or service.

ARTICLE 8.43

Approaches to regulation

1. The Parties recognise the value of competitive markets to deliver a wide choice in the supply of telecommunications services and to enhance consumer welfare, and that economic regulation may not be needed if there is effective competition. Accordingly, the Parties recognise that regulatory needs and approaches differ market by market, and that a Party may determine how to implement its obligations under this Sub-Section.

2. In that respect, the Parties recognise that a Party may:
 - (a) engage in direct regulation either in anticipation of an issue that the Party expects may arise or to resolve an issue that has already arisen in the market; or
 - (b) rely on the role of market forces, particularly with respect to market segments that are competitive or that have low barriers to entry, such as services provided by suppliers of telecommunications services that do not own network facilities.

3. For greater certainty, a Party that refrains from engaging in regulation in accordance with subparagraph 2(b) remains subject to the obligations under this Sub-Section. Nothing in this Article shall prevent a Party from applying regulation to telecommunications services.

ARTICLE 8.44

Access and use

1. Each Party shall ensure that any service supplier of the other Party is accorded access to, and use of, public telecommunications transport networks and services on terms and conditions which are reasonable, non-discriminatory and no less favourable than those which the supplier of those public telecommunications transport networks and services provides for its own like services under like circumstances. This obligation shall be applied, *inter alia*, through paragraphs 2 to 6.

2. Each Party shall ensure that service suppliers of the other Party are accorded access to, and use of, any public telecommunications transport network or service offered within or across the borders of the former Party, including private leased circuits, and shall to that end ensure, subject to paragraphs 5 and 6, that such service suppliers are permitted to:
 - (a) purchase or lease, and attach, terminal or other equipment which interfaces with the network and which is necessary to supply their services;

- (b) interconnect private leased or owned circuits with public telecommunications transport networks and services or with circuits leased or owned by other service suppliers; and
- (c) use operating protocols of their choice in the supply of any service, other than as necessary to ensure the availability of telecommunications transport networks and services to the public generally.

3. Each Party shall ensure that service suppliers of the other Party may use public telecommunications transport networks and services for the movement of information within and across the borders of the former Party, including for intra-corporate communications of such service suppliers, and for access to information contained in databases or otherwise stored in machine-readable form in either Party or in any other member of the WTO.

4. Notwithstanding paragraph 3, a Party may take such measures as are necessary to ensure the security and confidentiality of messages subject to the requirement that those measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade in services.

5. Each Party shall ensure that no condition is imposed on access to, and use of, public telecommunications transport networks and services other than as necessary to:

- (a) safeguard the public service responsibilities of suppliers of public telecommunications transport networks and services, in particular their ability to make their networks or services available to the public generally; or
- (b) protect the technical integrity of public telecommunications transport networks or services.

6. Provided that they satisfy the criteria set out in paragraph 5, conditions for access to, and use of, public telecommunications transport networks and services may include:

- (a) restrictions on resale or shared use of those services;

- (b) a requirement to use specified technical interfaces, including interface protocols, for inter-connection with public telecommunications transport networks and services;
- (c) requirements, if necessary, for the interoperability of public telecommunications transport services and to encourage the achievement of the goals set out in Article 8.55;
- (d) type approval of terminal or other equipment which interfaces with public telecommunications transport networks and technical requirements relating to the attachment of that equipment to those networks;
- (e) restrictions on inter-connection of private leased or owned circuits with public telecommunications transport networks or services, or with circuits leased or owned by other service suppliers; or
- (f) notification, permit, registration and licensing.

ARTICLE 8.45

Number portability

Each Party shall ensure that suppliers of public telecommunications transport services in its territory provide number portability for mobile services and any other services designated by that Party, on a timely basis and on reasonable terms and conditions.

ARTICLE 8.46

Resale

If a Party requires a supplier of public telecommunications transport services to offer its public telecommunications transport services for resale, that Party shall ensure that such supplier does not impose unreasonable or discriminatory conditions or limitations on the resale of its public telecommunications transport services.

ARTICLE 8.47

Enabling use of network facilities and interconnection

1. The Parties recognise that enabling use of network facilities¹ and interconnection should in principle be agreed on the basis of commercial negotiation between the suppliers of public telecommunications transport networks or services concerned.
2. Each Party shall ensure that any supplier of public telecommunications transport networks or services in its territory has a right and, if requested by a supplier of public telecommunications transport networks or services of the other Party, an obligation to negotiate interconnection for the purpose of providing public telecommunications transport networks or services. Each Party shall provide its regulatory authority with the power to require, where necessary, a supplier of public telecommunications transport networks or services to provide interconnection with suppliers of public telecommunications transport networks or services of the other Party.
3. A Party shall not adopt or maintain any measure which obliges suppliers of public telecommunications transport networks or services enabling use of network facilities or providing interconnection to offer different terms and conditions to different suppliers for like services or imposes obligations that are not related to the services provided.

¹ For the purposes of this Article, "enabling use of network facilities" means the making available of facilities or services to another supplier of public telecommunications transport networks or services under defined conditions, for the purpose of providing public telecommunications transport services. It may include the use of active or passive network elements, associated facilities, virtual network services, co-location or other forms of associated facilities sharing, the use of leased circuits and the use of specified network facilities or elements, including the local loop, on an unbundled basis.

ARTICLE 8.48

Obligations relating to major suppliers

1. Each Party shall adopt or maintain appropriate measures for the purpose of preventing suppliers who, alone or together, are a major supplier from engaging in or continuing anticompetitive practices. These anticompetitive practices shall include in particular:
 - (a) engaging in anticompetitive cross-subsidisation;
 - (b) using information obtained from competitors with anticompetitive results; and
 - (c) not making available to other service suppliers on a timely basis technical information about essential facilities and commercially relevant information which is necessary for them in order to provide services.

2. Each Party shall provide its regulatory authority with the power to require, where appropriate, that major suppliers in its territory accord to suppliers of public telecommunications transport networks or services of the other Party treatment no less favourable than that which the major supplier concerned accords in like circumstances to its subsidiaries or its affiliates, regarding:
 - (a) the availability, provisioning, rates or quality of like telecommunications services; and
 - (b) the availability of technical interfaces necessary for interconnection.

3. Each Party shall ensure that major suppliers in its territory provide interconnection with suppliers of public telecommunications transport networks or services of the other Party at any technically feasible point in the network of the major supplier concerned and that the major supplier concerned provides such interconnection:

- (a) under terms, conditions (including with respect to technical standards, specifications, quality and maintenance) and rates which are non-discriminatory and no less favourable than those provided for its own like services under like circumstances, and of a quality no less favourable than that provided for its own like services, for like services of non-affiliated service suppliers, or for its subsidiaries or other affiliates;
- (b) in a timely fashion, on terms, conditions (including with respect to technical standards, specifications, quality and maintenance) and cost-oriented rates that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the suppliers need not pay for network components or facilities that they do not require for the service to be provided; and
- (c) upon request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.

4. Each Party shall ensure that major suppliers in its territory provide suppliers of public telecommunications transport networks or services of the other Party with the opportunity to interconnect their facilities and equipment with those of a major supplier through:

- (a) a reference interconnection offer or another standard interconnection offer containing the rates, terms and conditions that the major supplier offers generally to suppliers of public telecommunications transport networks or services; or
- (b) the terms and conditions of an interconnection agreement in effect.

5. Each Party shall ensure that the procedures applicable for interconnection with major suppliers in its territory are made publicly available.

6. Each Party shall ensure that major suppliers in its territory make publicly available either their interconnection agreements or their reference interconnection offers.

7. Each Party shall ensure that major suppliers in its territory that acquire information from another supplier of public telecommunications transport networks or services in the process of negotiating arrangements on, and as a result of, the use of network facilities or interconnection, use that information solely for the purpose for which it was supplied and respect at all times the confidentiality of information transmitted or stored.

8. Each Party shall ensure that major suppliers in its territory enable the use of network facilities, which may include, *inter alia*, network elements and associated facilities, to suppliers of public telecommunications transport networks or services of the other Party on terms and conditions (including in relation to rates, technical standards, specifications, quality and maintenance) which are transparent, reasonable, non-discriminatory (including with respect to timeliness) and no less favourable than those provided for their own like services under like circumstances.¹

ARTICLE 8.49

Regulatory authority

1. Each Party shall ensure that its regulatory authority is legally distinct, and functionally independent² from any supplier of telecommunications services, telecommunications networks or telecommunications network equipment.

2. A Party that retains ownership or control of a supplier of public telecommunications transport networks or services shall ensure effective structural separation of the regulatory function of telecommunications from activities associated with the ownership or control.

¹ For greater certainty, nothing in this paragraph shall be construed as preventing a Party from allowing a major supplier in its territory to reject co-location if there is a reasonable ground for rejection, in particular with regard to technical feasibility.

² For greater certainty, the regulatory authority of a Party shall not be regarded as not functionally independent solely based on the fact that an authority of that Party (other than the regulatory authority) holds shares or other equity interest in a supplier of telecommunications services, telecommunications networks or telecommunications network equipment.

3. Each Party shall provide its regulatory authority with the power to regulate the telecommunications sector, and to carry out the task assigned to it including enforcement of the measures relating to the obligations under this Sub-Section. The tasks to be undertaken by the regulatory authority shall be made publicly available in an easily accessible and clear form.
4. Each Party shall ensure that the decisions of, and the procedures used by, its regulatory authority are impartial with respect to all market participants.
5. Each Party shall ensure that its regulatory authority performs its tasks in a transparent manner and, to the extent practicable, without undue delay.
6. Each Party shall provide its regulatory authority with the power to request from suppliers of telecommunications networks and services all the information, including financial information, which is necessary to carry out its tasks in accordance with this Sub-Section. The regulatory authority shall not request more information than that which is necessary to perform its tasks and shall treat the information obtained from those suppliers in accordance with the laws and regulations of that Party relating to business confidentiality.

ARTICLE 8.50

Universal service

1. Each Party has the right to define the kind of universal service obligations it wishes to maintain. Those obligations are not to be regarded as anticompetitive *per se*, provided that they are administered in a transparent, objective, non-discriminatory and competitively neutral manner and are not more burdensome than necessary for the kind of universal service defined by the Party.
2. All suppliers of telecommunications services should be eligible to provide universal service. Universal service suppliers shall be designated through a transparent, non-discriminatory and not unduly burdensome mechanism.

3. The regulatory authority of a Party may determine whether a mechanism is required in order to compensate the net cost of the suppliers designated to provide universal service, taking into account the market benefit, if any, accruing to those suppliers, or to share the net cost of the universal service obligations.

ARTICLE 8.51

Authorisation to provide telecommunications networks and services

1. Each Party shall authorise the provision of telecommunications networks or services, to the extent possible, upon simple notification or registration without requiring a prior explicit decision by its regulatory authority. The rights and obligations resulting from such authorisation shall be made publicly available in an easily accessible form.

2. If necessary, a Party may require a licence for the right of use for radio frequencies and numbers, in particular in order to:

- (a) avoid harmful interference;
- (b) ensure technical quality of service; and
- (c) safeguard efficient use of spectrum.

3. If a Party requires a licence, that Party shall make publicly available:

- (a) all the licensing criteria and a reasonable period of time normally required to reach a decision on a licence; and
- (b) the terms and conditions of individual licences.

4. Each Party shall notify an applicant of the outcome of its application without undue delay after a decision on the licence has been taken. In case a decision is taken to deny an application for or revoke a licence, each Party shall make known to the applicant, in principle in writing, upon request, the reasons for the denial or revocation. In that case, the applicant shall be able to have recourse to an appeal body as referred to in Article 8.54.

5. Each Party shall ensure that any administrative fees imposed on suppliers of telecommunications networks or services are objective, transparent and commensurate with the administrative costs of its regulatory authority. Those administrative fees do not include payments for rights to use scarce resources and mandated contributions to universal service provision.

ARTICLE 8.52

Allocation and use of scarce resources

1. Each Party shall carry out any procedures for the allocation and use of scarce resources related to telecommunications, including frequencies, numbers and rights of way, in an open, objective, timely, transparent, non-discriminatory and not unduly burdensome manner.

2. Each Party shall make publicly available the current state of allocated frequency bands, but shall not be required to provide detailed identification of frequencies allocated for specific government uses.

3. Measures by a Party allocating and assigning spectrum and managing frequency are not *per se* inconsistent with Articles 8.7 and 8.15. Accordingly, each Party retains the right to establish and apply spectrum and frequency management policies that have the effect of limiting the number of suppliers of public telecommunications transport services, provided that the Party does so in a manner consistent with the other provisions of this Agreement. That right includes the ability to allocate frequency bands, taking into account current and future needs and spectrum availability.

ARTICLE 8.53

Transparency

Each Party shall ensure that its measures relating to access to, and use of, public telecommunications transport networks and services are made publicly available, including measures relating to:

- (a) tariffs and other terms and conditions of service;
- (b) specifications of technical interfaces;
- (c) bodies responsible for the preparation, amendment and adoption of standards affecting the access and use;
- (d) conditions applying to attachment of terminal or other equipment to the public telecommunications transport networks; and
- (e) notifications, permits, registrations or licensing requirements, if any.

ARTICLE 8.54

Resolution of telecommunications disputes

1. Each Party shall ensure, in accordance with its laws and regulations, that suppliers of public telecommunications transport networks or services of the other Party have timely recourse to the regulatory authority of the former Party to resolve disputes in relation to the rights and obligations of those suppliers arising from this Sub-Section. In such cases, the regulatory authority shall aim to issue a binding decision, as appropriate, in order to resolve the dispute without undue delay.
2. If the regulatory authority declines to initiate any action on a request to resolve a dispute, it shall, upon request and within a reasonable period of time, provide a written explanation for its decision.

3. The regulatory authority shall make the decision resolving the dispute available to the public in accordance with the laws and regulations of the Party, having regard to the requirements of business confidentiality.
4. Each Party shall ensure that a supplier of public telecommunications transport networks or services aggrieved by a determination or decision of its regulatory authority may obtain review of that determination or decision by either the regulatory authority or an independent appeal body which may or may not be a judicial authority.
5. Each Party shall ensure that a supplier of public telecommunications transport networks or services affected by a decision of its regulatory authority or independent appeal body, if the latter is not a judicial authority, may obtain further review of that decision by an independent judicial authority, except if the supplier has accepted a procedure where the regulatory authority or independent appeal body issues a final decision, in accordance with the laws and regulations of the Party.
6. A Party shall not permit an application for review by an appeal body or a judicial authority to constitute grounds for non-compliance with the determination or decision of the regulatory authority unless the relevant appeal body or judicial authority withholds, suspends or repeals such determination or decision.
7. The procedure referred to in paragraphs 1 to 3 shall not preclude either party concerned from bringing an action before the judicial authorities.

ARTICLE 8.55

Relation to international organisations

The Parties recognise the importance of international standards for global compatibility and interoperability of telecommunications transport networks and services, and undertake to promote those standards through the work of relevant international bodies, including the International Telecommunication Union and the International Organization for Standardization.

ARTICLE 8.56

Confidentiality of information

Each Party shall ensure, in accordance with its laws and regulations, the confidentiality of telecommunications and related traffic data of users over public telecommunications transport networks and services without unduly restricting trade in services.

ARTICLE 8.57

International mobile roaming

1. Each Party shall endeavour to cooperate on promoting transparent and reasonable rates for international mobile roaming services with a view to promoting the growth of trade between the Parties and enhancing consumer welfare.
2. Each Party may choose to take steps to enhance transparency and competition with respect to international mobile roaming rates and technological alternatives to roaming services, such as:
 - (a) ensuring that information regarding retail rates is easily accessible to consumers; and
 - (b) minimising impediments to the use of technological alternatives to roaming, whereby consumers, when visiting the territory of a Party from the territory of the other Party, can access telecommunications services using the device of their choice.
3. Each Party shall encourage suppliers of public telecommunications transport services in its territory to make publicly available information on retail rates for international mobile roaming services for voice, data and text messages offered to their end users when visiting the territory of the other Party.
4. Nothing in this Article shall require a Party to regulate rates or conditions for international mobile roaming services.

SUB-SECTION 5

Financial services

ARTICLE 8.58

Scope

1. This Sub-Section applies to measures by a Party affecting trade in financial services.
2. For the purposes of the application of subparagraph (r) of Article 8.2 to this Sub-Section, "services supplied in the exercise of governmental authority" means the following:
 - (a) activities conducted by a central bank or a monetary authority or by any other public entity in pursuit of monetary or exchange rate policies;
 - (b) activities forming part of a statutory system of social security or public retirement plans; and
 - (c) other activities conducted by a public entity for the account or with the guarantee or using the financial resources of a Party or its public entities.
3. For the purposes of the application of subparagraph (r) of Article 8.2 to this Sub-Section, if a Party allows any of the activities referred to in subparagraph 2(b) or (c) to be conducted by its financial service suppliers in competition with a public entity or a financial service supplier, "services" shall include those activities.
4. Subparagraph (s) of Article 8.2 does not apply to services covered by this Sub-Section.

ARTICLE 8.59

Definitions

For the purposes of this Chapter:

- (a) "financial service" means any service of a financial nature offered by a financial service supplier of a Party; financial services include all insurance and insurance-related services, and all banking and other financial services (excluding insurance); financial services include the following activities:
 - (i) insurance and insurance-related services:
 - (A) direct insurance (including co-insurance):
 - (1) life; and
 - (2) non-life;
 - (B) reinsurance and retrocession;
 - (C) insurance intermediation, such as brokerage and agency; and
 - (D) services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services; and
 - (ii) banking and other financial services (excluding insurance):
 - (A) acceptance of deposits and other repayable funds from the public;
 - (B) lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction;

- (C) financial leasing;
- (D) all payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts;
- (E) guarantees and commitments;
- (F) trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:
 - (1) money market instruments (including cheques, bills and certificates of deposits);
 - (2) foreign exchange;
 - (3) derivative products including, but not limited to, futures and options;
 - (4) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements;
 - (5) transferable securities; and
 - (6) other negotiable instruments and financial assets, including bullion;
- (G) participation in issues of all kinds of securities, including underwriting and placement as agent, whether publicly or privately, and provision of services related to such issues;
- (H) money broking;
- (I) asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services;

- (J) settlement and clearing services for financial assets, including securities, derivative products and other negotiable instruments;
 - (K) provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and
 - (L) advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs (A) to (K), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy;
- (b) "financial service computing facility" means a computer server or storage device for the processing or storage of information relevant for the conduct of the ordinary business of a financial service supplier;
 - (c) "financial service supplier" means any natural or juridical person of a Party wishing to supply or supplying financial services but does not include a public entity;
 - (d) "new financial service" means any service of a financial nature, including services related to existing and new products or the manner in which a product is delivered, that is not supplied by any financial service supplier in the territory of a Party but which is supplied in the territory of the other Party;
 - (e) "postal insurance entity" means an entity that underwrites and sells insurance to the general public and that is owned or controlled, directly or indirectly, by a postal entity of a Party;
 - (f) "public entity" means:
 - (i) a government, a central bank or a monetary authority of a Party, or an entity owned or controlled by a Party, that is principally engaged in carrying out governmental functions or activities for governmental purposes, not including an entity principally engaged in supplying financial services on commercial terms; or

- (ii) a private entity, performing functions normally performed by a central bank or a monetary authority, when exercising those functions; and
- (g) "self-regulatory organisation" means a non-governmental body, including a securities or futures exchange or market, clearing agency, or other organisation or association, that exercises regulatory or supervisory authority over financial service suppliers by delegation from a Party.

ARTICLE 8.60

New financial services¹

1. A Party shall permit financial service suppliers of the other Party to offer in its territory any new financial service that the Party would permit its own financial service suppliers, in like situations, to supply without adopting or modifying a law. This Article is subject to each Party's reservations as set out in Annexes I and II to Annex 8-B.
2. Notwithstanding subparagraph (b) of Article 8.7, a Party may determine the juridical form through which the new financial service may be supplied and may require authorisation for the supply of the service. If a Party requires a financial service supplier to obtain authorisation to supply a new financial service, the Party shall decide within a reasonable period of time whether to issue the authorisation and may refuse the authorisation only for prudential reasons.

¹ The Parties understand that nothing in this Article prevents a financial service supplier of a Party from applying to the other Party to request that it authorises the supply of a financial service that is not supplied in the territory of either Party. That application shall be subject to the law of the Party to which the application is made and, for greater certainty, shall not be subject to this Article.

ARTICLE 8.61

Payment and clearing systems

Under terms and conditions that accord national treatment, each Party shall grant to financial service suppliers of the other Party established in its territory access to payment and clearing systems operated by public entities, and to official funding and refinancing facilities available in the normal course of ordinary business. This Article is not intended to confer access to the Party's lender of last resort facilities.

ARTICLE 8.62

Self-regulatory organisations

If a Party requires membership or participation in, or access to, a self-regulatory organisation in order for financial service suppliers of the other Party to supply financial services on an equal basis with financial service suppliers of that Party, or if that Party provides, directly or indirectly, the self-regulatory organisation privileges or advantages in supplying financial services, that Party shall ensure that the self-regulatory organisation observes the obligations contained in Article 8.8.

ARTICLE 8.63

Financial information

1. A Party shall not restrict a financial service supplier of the other Party from transferring information, including transfers of data into and out of the former Party's territory by electronic or other means, where such transfers are relevant for the conduct of the ordinary business of the financial service supplier.

2. Subject to paragraph 3, a Party shall not require, as a condition for conducting business in its territory, a financial service supplier of the other Party to use or locate financial service computing facilities in the former Party's territory.¹

3. A Party has the right to require a financial service supplier of the other Party to use or locate financial service computing facilities in the former Party's territory, where it is not able to ensure access to information that is appropriate² for the purposes of effective financial regulation and supervision, provided that the following conditions are met:

- (a) to the extent practicable, the Party provides a financial service supplier of the other Party with a reasonable opportunity to remediate any lack of access to information; and
- (b) the Party or its financial regulatory authorities consults the other Party or its financial regulatory authorities before imposing any requirements to a financial service supplier of the other Party to use or locate financial service computing facilities in the former Party's territory.

4. Nothing in paragraph 3 shall be construed to grant a Party access to information or to require a financial service supplier of the other Party to use or locate financial service computing facilities in the former Party's territory, in a manner beyond what is appropriate for the purposes of effective financial regulation and supervision.

5. Nothing in this Article restricts the right of a Party to protect personal data, personal privacy and the confidentiality of individual records and accounts so long as that right is not used to circumvent Sections B to D and this Sub-Section.

¹ For greater certainty, circumstances to which this paragraph applies include those in which a financial service supplier of the other Party uses a service provided by a third party for the processing or storage of information.

² For greater certainty, "appropriate" access may include sufficient and timely access that is provided without undue delay for the purposes of regulation and supervision.

ARTICLE 8.64

Effective and transparent regulation

1. The Parties recognise that transparent measures of general application governing the activities of financial service suppliers are important in facilitating their ability to gain access to and operate in each other's markets. Each Party commits to promote regulatory transparency in financial services.
2. If a Party requires authorisation for the supply of a financial service, it shall make publicly available, the information necessary for financial service suppliers to comply with the requirements and procedures for obtaining, maintaining, amending and renewing such authorisation.
3. If a Party requires additional information from the applicant in order to process its application, it shall notify the applicant without undue delay and, to the extent practicable, give the applicant an opportunity¹ to provide, within a reasonable period of time, the additional information that is required to complete the application.
4. If a Party rejects an application by an applicant, on request of the applicant, it shall, to the extent practicable, inform the applicant of the reasons for rejection of the application.
5. A Party shall ensure that the rules of general application adopted or maintained by self-regulatory organisations in the territory of that Party are promptly published or otherwise made available in such a manner as to enable interested persons to become acquainted with them.

¹ Such opportunity does not require a Party to extend application deadlines.

ARTICLE 8.65

Prudential carve-out

1. Nothing in this Agreement shall prevent a Party from adopting or maintaining measures for prudential reasons, including for:
 - (a) the protection of investors, depositors, policy-holders or persons to whom a fiduciary duty is owed by a financial service supplier; or
 - (b) ensuring the integrity and stability of the Party's financial system.
2. Where such measures do not conform with this Agreement, they shall not be used as a means of avoiding the Party's obligations under this Agreement.
3. Nothing in this Agreement shall be construed as requiring a Party to disclose information relating to the affairs and accounts of individual customers or any confidential or proprietary information in the possession of public entities.

ARTICLE 8.66

Supply of insurance services by postal insurance entities

1. This Article sets out disciplines that apply if a Party allows its postal insurance entity to underwrite and supply direct insurance services to the general public. The services covered by this Article do not include the supply of insurance services relating to the collection, transport and delivery of letters or packages by a Party's postal insurance entity.
2. A Party shall not adopt or maintain a measure that creates conditions of competition that are more favourable to a postal insurance entity with respect to the supply of insurance services referred to in paragraph 1 as compared to a private supplier of like insurance services in its market, including by:

- (a) imposing more onerous conditions on a private supplier's licence to supply insurance services than the conditions the Party imposes on a postal insurance entity to supply like services; or
- (b) making a distribution channel for the sale of insurance services available to a postal insurance entity under terms and conditions more favourable than those it applies to private suppliers of like services.

3. With respect to the supply of insurance services referred to in paragraph 1 by a postal insurance entity, a Party shall apply the same regulations and enforcement activities that it applies to the supply of like insurance services by private suppliers.

4. In implementing its obligations under paragraph 3, a Party shall require a postal insurance entity that supplies insurance services referred to in paragraph 1 to publish an annual financial statement with respect to the supply of those services. The statement shall provide the level of detail and meet the auditing standards required under generally accepted accounting and auditing principles, internationally accepted accounting and auditing standards or equivalent rules, applied in the Party's territory with respect to publicly traded private enterprises that supply like services.

5. Paragraphs 1 to 4 do not apply to a postal insurance entity in the territory of a Party:

- (a) that the Party neither owns nor controls, directly or indirectly, as long as the Party does not maintain any advantage that modifies the conditions of competition in favour of the postal insurance entity in the supply of insurance services as compared to a private supplier of like insurance services in its market; or
- (b) if sales of direct life and non-life insurance underwritten by the postal insurance entity each account for no more than 10 per cent, respectively, of total annual premium income from direct life and non-life insurance in the Party's market.

ARTICLE 8.67

Regulatory cooperation in financial services

The Parties shall promote regulatory cooperation in financial services in accordance with Annex 8-A.

SUB-SECTION 6

International maritime transport services

ARTICLE 8.68

Scope and definitions

1. This Sub-Section sets out the principles of the regulatory framework for the provision of international maritime transport services pursuant to Sections B to D of this Chapter, and applies to measures by a Party affecting trade in international maritime transport services.
2. For the purposes of this Chapter:
 - (a) "container station and depot services" means activities consisting in storing containers, whether in port areas or inland, with a view to their stuffing or stripping, repairing and making them available for shipments;
 - (b) "customs clearance services" means activities consisting in carrying out on behalf of another party customs formalities concerning import, export, or through transport of cargoes, irrespective of whether this service is the main activity of the service supplier or a usual complement of its main activity;

- (c) "door-to-door or multimodal transport operations" means the transport of cargo using more than one mode of transport, involving an international sea-leg, under a single transport document;
- (d) "freight forwarding services" means activities consisting of organising and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information;
- (e) "international maritime transport services" means the transport of passengers or cargo by sea-going vessels between a port of a Party and a port of the other Party or a third country, and includes the direct contracting with suppliers of other transport services, with a view to covering door-to-door or multimodal transport operations under a single transport document, but does not include the right to supply such other transport services;
- (f) "maritime agency services" means activities consisting in representing, within a given geographic area, as an agent the business interests of one or more shipping lines or shipping companies, for the following purposes:
 - (i) marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies, acquisition and resale of the necessary related services, preparation of documentation, and provision of business information; and
 - (ii) acting on behalf of the companies organising the call of the ship or taking over cargoes when required;
- (g) "maritime auxiliary services" means maritime cargo handling services, storage and warehousing services, customs clearance services, container station and depot services, maritime agency services and freight forwarding services;
- (h) "maritime cargo handling services" means activities exercised by stevedore companies, including terminal operators but not including the direct activities of dockers, when this workforce is organised independently of the stevedoring or terminal operator companies. The activities covered include the organisation and supervision of:

- (i) the loading or discharging of cargo to or from a ship;
 - (ii) the lashing or unlashng of cargo; and
 - (iii) the reception or delivery and safekeeping of cargoes before shipment or after discharge;
and
- (i) "storage and warehousing services" means storage services of frozen or refrigerated goods, bulk storage services of liquids or gases, and storage and warehousing services of other goods including cotton, grain, wool, tobacco, other farm products and other household goods.

ARTICLE 8.69

Obligations

Without prejudice to non-conforming measures or other measures referred to in Articles 8.12 and 8.18, each Party shall:

- (a) respect the principle of unrestricted access to the international maritime markets and trades on a commercial and non-discriminatory basis;
- (b) accord to ships flying the flag of the other Party or operated by service suppliers of the other Party treatment no less favourable than that it accords to its own ships, with regard to, *inter alia*, access to ports, the use of infrastructure and services of ports, and the use of maritime auxiliary services, as well as related fees and charges, customs facilities and the assignment of berths and facilities for loading and unloading;¹

¹ In applying the principles set out in subparagraphs (a) and (b), each Party shall not adopt or maintain cargo-sharing arrangements in any agreement concerning international maritime transport services. Each Party shall terminate any such arrangement in any agreement in force or signed prior to the date of entry into force of this Agreement, upon the entry into force of this Agreement.

- (c) permit international maritime transport service suppliers of the other Party to establish and operate an enterprise in its territory under conditions of establishment and operation no less favourable than that it accords to its own service suppliers; and
- (d) make available to international maritime transport suppliers of the other Party, on reasonable and non-discriminatory terms and conditions, the following services at the port: pilotage, towing and tug assistance, provisioning, fuelling and watering, garbage collecting and ballast waste disposal, port captain's services, navigation aids, emergency repair facilities, anchorage, berth and berthing services, shore-based operational services essential to ship operations, including communications, water and electrical supplies.

SECTION F

Electronic commerce

ARTICLE 8.70

Objective and general provisions

1. The Parties recognise that electronic commerce contributes to economic growth and increases trade opportunities in many sectors. The Parties also recognise the importance of facilitating the use and development of electronic commerce.
2. The objective of this Section is to contribute to creating an environment of trust and confidence in the use of electronic commerce and to promote electronic commerce between the Parties.
3. The Parties recognise the importance of the principle of technological neutrality in electronic commerce.
4. This Section applies to measures by a Party affecting trade by electronic means.

5. This Section does not apply to gambling and betting services, broadcasting services, audio-visual services, services of notaries or equivalent professions, and legal representation services.

6. In the event of any inconsistency between the provisions of this Section and the other provisions of this Agreement, those other provisions shall prevail to the extent of the inconsistency.

ARTICLE 8.71

Definitions

For the purposes of this Section:

- (a) "algorithm" means a defined sequence of steps, taken to solve a problem or obtain a result;
- (b) "cipher" or "cryptographic algorithm" means a mathematical procedure or formula for combining a key with data (plaintext) to create a ciphertext;
- (c) "ciphertext" means data in a form that cannot be easily understood without subsequent decryption;
- (d) "commercial information and communication technology product" (commercial ICT product) means a product, including software, that is designed for commercial applications and whose intended function is information processing and communication by electronic means, including transmission and display, or electronic processing applied to determine or record physical phenomena, or to control physical processes;
- (e) "computing facilities" means computer servers and storage devices for processing or storing information for commercial use;
- (f) "covered person" means:
 - (i) a covered enterprise;

(ii) an entrepreneur of a Party; and

(iii) a service supplier of a Party,

but does not include a financial service supplier of a Party;

- (g) "cryptography" means the principles, means or methods for the transformation of data in order to conceal or disguise its content, prevent its undetected modification or prevent its unauthorised use; and is limited to the transformation of information using one or more secret parameters, for example, crypto variables or associated key management;
- (h) "electronic authentication" means the electronic process or act of verifying the identity of a party to an electronic communication or transaction, or ensuring the origin and integrity of an electronic communication;
- (i) "electronic signature" means data in electronic form which is in, affixed to or logically associated with other electronic data and that may be used to:
- (i) identify the person in relation to the electronic data;
 - (ii) indicate the person's approval of the information contained in the electronic data; and
 - (iii) confirm that the information in the electronic data has not been altered;
- (j) "encryption" means the conversion of data (plaintext) through the use of a cryptographic algorithm into a ciphertext using the appropriate key;
- (k) "government information" means non-proprietary information, including data, held by the central government;
- (l) "key" means a parameter used in conjunction with a cryptographic algorithm that determines its operation in such a way that a person with knowledge of the key can reproduce or reverse the operation, but a person without knowledge of the key cannot;

- (m) "personal information" means any information, including data, about an identified or identifiable natural person;
- (n) "recipient" means:
 - (i) a natural person; or
 - (ii) a juridical person to the extent provided for in the laws and regulations of each Party;
and
- (o) "unsolicited commercial electronic message" means an electronic message which is sent for commercial or marketing purposes to an electronic address, without the consent of the recipient or despite the explicit rejection of the recipient, via a public telecommunications service.

ARTICLE 8.72

Customs duties

1. The Parties shall not impose customs duties on electronic transmissions, including content transmitted electronically, between a person of a Party and a person of the other Party.
2. For greater certainty, paragraph 1 does not preclude a Party from imposing internal taxes, fees or other charges on electronic transmissions, provided that those taxes, fees or charges are imposed in a manner consistent with this Agreement.

ARTICLE 8.73

Source code

1. A Party shall not require the transfer of, or access to, source code of software owned by a person of the other Party, or the transfer of, or access to, an algorithm expressed in that source code, as a condition for the import, distribution, sale or use of that software, or of products containing that software, in its territory.

2. This Article shall not preclude a regulatory body or judicial authority of a Party, or a Party with respect to a conformity assessment body, from requiring a person of the other Party:
 - (a) to preserve and make available¹ the source code of software, or an algorithm expressed in that source code, for an investigation, inspection, examination, enforcement action or judicial proceeding, subject to safeguards against unauthorised disclosure; or
 - (b) to transfer or provide access to the source code of software, or an algorithm expressed in that source code, for the purpose of imposing or enforcing a remedy granted in accordance with that Party's law following an investigation, inspection, examination, enforcement action or judicial proceedings.

3. This Article does not apply to:
 - (a) the voluntary transfer of, or granting of access to, source code, or an algorithm expressed in that source code, by a person of the other Party, such as in the context of a freely negotiated contract or government procurement;² or
 - (b) services supplied or activities performed in the exercise of governmental authority.

¹ The Parties understand that this making available shall not be construed to negatively affect the status of the source code of software, or an algorithm expressed in that source code, as a trade secret.

² For greater certainty, voluntary transfer or granting of access in the context of a government procurement includes transfer or access for the purpose of any upgrades to, and scaling or modification of, software containing source code.

4. For greater certainty, this Article shall not prevent a Party from adopting or maintaining measures¹ inconsistent with paragraph 1, in accordance with:

- (a) Article 1.5, Article 8.3 and Article 8.65; or
- (b) Article III of the GPA, as incorporated by Article 10.1.

ARTICLE 8.74

Domestic regulation

Each Party shall ensure that all its measures of general application affecting electronic commerce, including measures related to its collection of information, are administered in a reasonable, objective and impartial manner.

ARTICLE 8.75

Principle of no prior authorisation

1. The Parties will endeavour not to impose prior authorisation or any other requirement having equivalent effect on the provision of services by electronic means.
2. Paragraph 1 shall be without prejudice to authorisation schemes which are not specifically and exclusively targeted at services provided by electronic means, and to rules in the field of telecommunications.

¹ These measures include measures to ensure security and safety, such as in the context of a certification or assurance procedure.

ARTICLE 8.76

Conclusion of contracts by electronic means

Unless otherwise provided for in its laws and regulations, a Party shall not adopt or maintain measures regulating electronic transactions that:

- (a) deny the legal effect, validity or enforceability of a contract, solely on the grounds that it is concluded by electronic means; or
- (b) otherwise create obstacles to the use of contracts concluded by electronic means.

ARTICLE 8.77

Electronic authentication and electronic signature

1. Unless otherwise provided for in its laws and regulations, a Party shall not deny the legal effect or validity of an electronic signature or the authenticating data resulting from electronic authentication, solely on the grounds that it is in electronic form.

2. A Party shall not adopt or maintain measures regulating electronic authentication and electronic signature that would:

- (a) prohibit parties to an electronic transaction from mutually determining the appropriate electronic authentication methods for their transaction; or
- (b) prevent parties to an electronic transaction from being able to prove to judicial or administrative authorities that the use of electronic authentication or an electronic signature in that transaction complies with the applicable legal requirements.

3. Notwithstanding paragraph 2, each Party may require that, for a particular category of transactions, the method of electronic authentication or electronic signature meets certain performance standards which shall be objective, transparent and non-discriminatory and shall only relate to the specific characteristics of the category of transactions concerned or is certified by an authority accredited in accordance with its laws and regulations.

4. The Parties shall encourage the use of interoperable electronic authentication and electronic signatures.

ARTICLE 8.78

Principles on access to and use of the Internet for electronic commerce

Subject to its applicable policies, laws and regulations, each Party should adopt or maintain appropriate measures to ensure that a consumer¹ in its territory may:

- (a) access and use services and applications of the consumer's choice available on the Internet, subject to reasonable, transparent and non-discriminatory network management;
- (b) connect the devices of the consumer's choice to the Internet, provided that such devices do not harm the network; and
- (c) access information on the network management practices of the consumer's Internet access service supplier.

¹ For the purposes of this Article, "consumer" means any natural or juridical person using the Internet for personal, trade, business or professional purposes.

ARTICLE 8.79

Consumer protection

1. The Parties recognise the importance of adopting and maintaining transparent and effective consumer protection measures applicable to electronic commerce as well as measures conducive to the development of consumer confidence in electronic commerce.
2. Each Party shall adopt or maintain consumer protection laws and regulations to proscribe fraudulent and deceptive commercial activities that cause harm or potential harm to consumers engaged in online commercial activities.
3. The Parties recognise the importance of and shall promote cooperation between their respective competent authorities in charge of consumer protection on activities related to electronic commerce in order to enhance consumer protection and welfare. To this end, the Parties affirm that cooperation under paragraphs 4 to 6 of Article 11.7 includes cooperation with respect to online commercial activities.

ARTICLE 8.80

Personal information protection

1. The Parties recognise the economic and social benefits of protecting the personal information of users of electronic commerce and the contribution that this makes to enhancing consumer confidence in electronic commerce.

2. To this end, each Party shall adopt or maintain a legal framework that provides for the protection of the personal information of the users of electronic commerce.¹ In the development of its legal framework for the protection of personal information, each Party should take into account principles and guidelines of relevant international bodies.
3. Each Party shall endeavour to adopt non-discriminatory practices in protecting users of electronic commerce from personal information protection violations occurring within its jurisdiction.
4. Each Party shall publish information on the personal information protections it provides to users of electronic commerce, including how:
 - (a) individuals can pursue remedies; and
 - (b) business can comply with any legal requirements.
5. Recognising that the Parties may take different legal approaches to protecting personal information, each Party should encourage the development of mechanisms to promote compatibility between these different regimes. These mechanisms may include the recognition of regulatory outcomes, whether accorded autonomously or by mutual arrangement, or broader international frameworks. To this end, the Parties shall endeavour to exchange information on any such mechanisms applied in their jurisdictions and explore ways to extend these or other suitable arrangements to promote compatibility between them.

¹ For greater certainty, a Party may comply with the obligation in this paragraph by adopting or maintaining measures such as a comprehensive privacy, personal information or personal data protection laws, sector-specific laws covering privacy, or laws that provide for the enforcement of voluntary undertakings by enterprises relating to privacy.

ARTICLE 8.81

Unsolicited commercial electronic messages

1. Each Party shall adopt or maintain measures regarding unsolicited commercial electronic messages that:
 - (a) require suppliers of unsolicited commercial electronic messages to facilitate the ability of recipients to prevent ongoing reception of those messages; or
 - (b) require the prior consent, as specified according to its laws and regulations, of recipients to receive commercial electronic messages.
2. Each Party shall ensure that commercial electronic messages are clearly identifiable as such, clearly disclose on whose behalf they are made, and contain the necessary information to enable recipients to request cessation free of charge and at any time.
3. Each Party shall provide recourse against suppliers of unsolicited commercial electronic messages that do not comply with the measures adopted or maintained pursuant to paragraphs 1 and 2.

ARTICLE 8.82

Open government data

1. The Parties recognise that facilitating public access to and use of government information fosters economic and social development, competitiveness and innovation.
2. If a Party chooses to make government information available to the public, it shall endeavour to ensure that the information is in a machine-readable and open format and can be searched, retrieved, used, reused and redistributed.

3. The Parties shall endeavour to cooperate to identify ways in which each Party can expand access to and use of government information that the Party has made public, with a view to enhancing and generating business opportunities, especially for small and medium-sized enterprises.

ARTICLE 8.83

Cooperation on electronic commerce

1. The Parties shall, where appropriate, cooperate and participate actively in multilateral fora to promote the development of electronic commerce.

2. The Parties agree to maintain a dialogue on regulatory matters relating to electronic commerce with a view to sharing information and experience, as appropriate, including on related laws, regulations and their implementation, and best practices with respect to electronic commerce, in relation to, *inter alia*:

- (a) consumer protection;
- (b) personal information protection;
- (c) cybersecurity;
- (d) combatting unsolicited commercial electronic messages;
- (e) electronic trust services;
- (f) the treatment of digital products;
- (g) the recognition of certificates of electronic signatures issued to the public;
- (h) challenges for small and medium-sized enterprises in the use of electronic commerce;

- (i) emerging technology, including artificial intelligence and the Internet of Things;
- (j) the facilitation of cross-border certification services;
- (k) intellectual property; and
- (l) electronic government.

ARTICLE 8.84

Cross-border transfer of information by electronic means

1. A Party shall not prohibit or restrict the cross-border transfer of information by electronic means, including personal information, when this activity is for the conduct of the business of a covered person.
2. Nothing in this Article shall prevent a Party from adopting or maintaining measures inconsistent with paragraph 1 to achieve a legitimate public policy objective, provided that the measure:
 - (a) is not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade; and
 - (b) does not impose restrictions on transfers of information greater than are required to achieve the objective.
3. This Article does not apply to:
 - (a) government procurement; or
 - (b) information held or processed by or on behalf of a Party, or measures by a Party related to that information, including measures related to its collection.

ARTICLE 8.85

Location of computing facilities

1. A Party shall not require a covered person to use or locate computing facilities in that Party's territory as a condition for conducting business in that territory.
2. Nothing in this Article shall prevent a Party from adopting or maintaining measures inconsistent with paragraph 1 that are necessary to achieve a legitimate public policy objective, provided that the measure is not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade.
3. This Article does not apply to:
 - (a) government procurement; or
 - (b) information held or processed by or on behalf of a Party, or measures by a Party related to that information, including measures related to its collection.

ARTICLE 8.86

Commercial information and communication technology products that use cryptography¹

1. A Party shall not require a manufacturer or supplier of a commercial ICT product that uses cryptography, as a condition of the manufacture, sale, distribution, import or use of the commercial ICT product, to:

¹ For greater certainty, this Article does not affect the rights and obligations of a Party under Article 8.73.

- (a) transfer or provide access to any proprietary information relating to cryptography, including by disclosing a particular technology or production process or other information, for example, a private key or other secret parameter, algorithm specification or other design detail, to that Party or a person in the territory of that Party;
- (b) partner or otherwise cooperate with a person in the territory of that Party in the development, manufacture, sale, distribution, import or use of the commercial ICT product; or
- (c) use or integrate a particular cryptographic algorithm or cipher.

2. This Article shall not preclude a regulatory body or judicial authority of a Party from requiring a manufacturer or supplier of a commercial ICT product that uses cryptography:

- (a) to preserve and make available¹ any information to which subparagraph 1(a) applies for an investigation, inspection, examination, enforcement action or judicial proceeding, subject to safeguards against unauthorised disclosure; or
- (b) to transfer or provide access to any information to which subparagraph 1(a) applies for the purpose of imposing or enforcing a remedy granted in accordance with that Party's competition law following an investigation, inspection, examination, enforcement action or judicial proceedings.

3. Notwithstanding paragraph 4 of Article 8.70, this Article applies to commercial ICT products that use cryptography.² This Article does not apply to:

- (a) a Party's law enforcement authorities requiring service suppliers using encryption to provide access to encrypted and unencrypted communications pursuant to that Party's legal procedures;
- (b) the regulation of financial instruments;

¹ The Parties understand that this making available shall not be construed to negatively affect the status of any proprietary information relating to cryptography as a trade secret.

² For greater certainty, for the purposes of this Article, a commercial ICT product does not include a financial instrument.

- (c) a requirement that a Party adopts or maintains relating to access to networks, including user devices, that are owned or controlled by that Party, including those of central banks;
- (d) measures by a Party adopted or maintained pursuant to supervisory, investigatory or examination authority relating to financial service suppliers or financial markets; or
- (e) the manufacture, sale, distribution, import or use of a commercial ICT product that uses cryptography by or for a Party.

CHAPTER 9

CAPITAL MOVEMENTS, PAYMENTS AND TRANSFERS AND TEMPORARY SAFEGUARD MEASURES

ARTICLE 9.1

Current account

Without prejudice to other provisions of this Agreement, each Party shall allow, in freely convertible currency¹, and in accordance with the Articles of Agreement of the International Monetary Fund, as applicable, any payments and transfers with regard to transactions on the current account of the balance of payments which fall within the scope of this Agreement.

ARTICLE 9.2

Capital movements

1. Without prejudice to other provisions of this Agreement, each Party shall allow, with regard to transactions on the capital and financial account of the balance of payments, the free movement of capital for the purpose of liberalisation of investments and other transactions as provided for in Chapter 8.
2. The Parties shall consult each other with a view to facilitating the movement of capital between them in order to promote trade and investment.

¹ For the purposes of this Chapter, "freely convertible currency" means a currency that can be freely exchanged against currencies that are widely traded in international foreign exchange markets and widely used in international transactions. For greater certainty, currencies that are widely traded in international foreign exchange markets and widely used in international transactions include freely usable currencies as designated by the IMF in accordance with the Articles of Agreement of the International Monetary Fund.

ARTICLE 9.3

Application of laws and regulations relating to capital movements, payments or transfers

1. Articles 9.1 and 9.2 shall not be construed as preventing a Party from applying its laws and regulations relating to:

- (a) bankruptcy, insolvency or the protection of the rights of creditors;
- (b) issuing, trading or dealing in securities, or futures, options and other derivatives;
- (c) financial reporting or record keeping of capital movements, payments or transfers where necessary to assist law enforcement or financial regulatory authorities;
- (d) criminal or penal offences, or deceptive or fraudulent practices;
- (e) ensuring compliance with orders or judgments in adjudicatory proceedings; or
- (f) social security, public retirement or compulsory savings schemes.

2. The laws and regulations referred to in paragraph 1 shall not be applied in an inequitable, arbitrary or discriminatory manner, or otherwise constitute a disguised restriction on capital movements, payments or transfers.

ARTICLE 9.4

Temporary safeguard measures

1. A Party may adopt or maintain restrictive measures with regard to capital movements, payments or transfers:

(a) in the event of serious balance of payments or external financial difficulties, or threat thereof;¹
or

(b) if, in exceptional circumstances, capital movements, payments or transfers cause or threaten to cause serious macroeconomic difficulties related to monetary and exchange rate policies.

2. The measures referred to in paragraph 1 shall:

(a) be consistent with the Articles of Agreement of the International Monetary Fund, as applicable;

(b) not exceed those necessary to deal with the situations described in paragraph 1;

(c) be temporary and be phased out progressively as the situation described in paragraph 1 improves;

(d) avoid unnecessary damage to the commercial, economic and financial interests of the other Party; and

(e) be non-discriminatory compared to third countries in like situations.

3. In the case of trade in goods, each Party may adopt restrictive measures pursuant to Article 2.20 for balance-of-payments purposes.

4. In the case of trade in services, each Party may adopt restrictive measures in order to safeguard its external financial position or balance of payments. Those measures shall be in accordance with the conditions set out in Article XII of GATS.

¹ The Parties acknowledge that serious balance of payments or external financial difficulties, or threat thereof, as referred to in subparagraph (a) may be caused among other factors by serious macroeconomic difficulties related to monetary and exchange rate policies, or threat thereof, as referred to in subparagraph (b).

5. A Party maintaining or having adopted measures referred to in paragraphs 1 and 2 shall promptly notify the other Party of them.

6. If restrictions are adopted or maintained pursuant to this Article, the Parties shall promptly hold consultations in the Committee on Trade in Services, Investment Liberalisation and Electronic Commerce established pursuant to Article 23.3, unless consultations are held in other fora. The consultations shall assess the balance of payments or external financial difficulties or other macroeconomic difficulties that led to the respective measures, taking into account, *inter alia*, such factors as:

- (a) the nature and extent of the difficulties;
- (b) the external economic and trading environment; and
- (c) alternative corrective measures which may be available.

7. The consultations pursuant to paragraph 6 shall address the compliance of any restrictive measures with paragraphs 1 and 2. Those consultations shall be based on all available relevant findings of statistical or factual nature by the IMF, and the conclusions shall take into account the assessment by the IMF of the balance of payments and the external financial situation or other macroeconomic difficulties of the Party concerned.

CHAPTER 10

GOVERNMENT PROCUREMENT

ARTICLE 10.1

Incorporation of the GPA¹

The GPA is incorporated into and made part of this Chapter, *mutatis mutandis*.

ARTICLE 10.2

Additional scope of application

The rules and procedures provided for in the provisions of the GPA specified in Part 1 of Annex 10 apply, *mutatis mutandis*, to procurement covered by Part 2 of Annex 10.

¹ For the purposes of this Chapter, without prejudice to paragraph 2 of Article 10.14, the GPA incorporated into and made part of this Chapter, *mutatis mutandis*, shall be understood as the GPA as of the day before the date on which the EU-Japan EPA ceases to apply to the United Kingdom, until the GPA enters into force for the United Kingdom as an independent party to the GPA, and any references to the GPA in this Agreement shall be interpreted accordingly. For the purposes of the preceding sentence, the procurement covered by the annexes of the European Union to Appendix I to the GPA applicable to the United Kingdom the day before the date on which the EU-Japan EPA ceases to apply to the United Kingdom, shall be deemed to be the procurement covered by the annexes of the United Kingdom to Appendix I to the GPA under this Agreement.

ARTICLE 10.3

Additional rules

Each Party shall apply Articles 10.4 to 10.12 to both the procurement covered by its annexes to Appendix I to the GPA and the procurement covered by Part 2 of Annex 10.

ARTICLE 10.4

Publication of notices

Notices of intended or planned procurement under Article VII of the GPA shall be directly accessible by electronic means free of charge through a single point of access on the Internet.

ARTICLE 10.5

Conditions for participation

1. Further to Article VIII of the GPA, a procuring entity of a Party shall not exclude a supplier established in the other Party from participating in a tendering procedure on the basis of a legal requirement according to which the supplier must be:

- (a) a natural person; or
- (b) a legal person.

This provision does not apply to procurement within the scope of the Act on Promotion of Private Finance Initiative of Japan (Law No. 117 of 1999).

2. While a procuring entity of a Party may, in establishing the conditions for participation, require relevant prior experience where essential to meet the requirements of the procurement in accordance with subparagraph 2(b) of Article VIII of the GPA, that procuring entity shall not impose the condition that such prior experience must have been acquired within the territory of that Party.

ARTICLE 10.6

Qualification of suppliers

1. If a Party maintains a supplier registration system under which interested suppliers are required to register and provide certain information, those suppliers may request their registration at any time. A procuring entity should inform those suppliers within a reasonably short period of time whether their registration has been granted.

2. When, in order to be allowed to submit a tender in view of a procurement for construction work in Japan, a supplier established in the United Kingdom is required to undergo a Business Evaluation (Keiejikoshinsa) (also known as Keishin) under the Construction Business Law of Japan (Law No. 100 of 1949), Japan shall ensure that its authorities carrying out such evaluation:

- (a) assess in a non-discriminatory manner and, where appropriate, recognise as equivalent to those in Japan, indicators of the supplier realised outside Japan, which may include:
 - (i) the number of technical staff;
 - (ii) the labour welfare conditions;
 - (iii) the number of operating years in the construction business;
 - (iv) the conditions of accounting in the construction business;
 - (v) the amount of research and development expenditure;

- (vi) the acquisition of ISO9001 or ISO14001 certification;
 - (vii) the employment and development of young engineers and skilled workers;
 - (viii) the amount of sales for completed construction work; and
 - (ix) the amount of sales for completed construction work as a prime contractor; and
- (b) take due account of indicators of the supplier realised outside Japan, which may include:
- (i) the amount of equity capital;
 - (ii) the amount of earnings before interest, taxes, depreciation and amortisation (EBITDA);
 - (iii) the ratio of net interest expense to sales amount;
 - (iv) the liabilities turnover period;
 - (v) the ratio of gross profit on sale to gross capital;
 - (vi) the ratio of recurring profit to sales amount;
 - (vii) the ratio of equity capital to fixed asset;
 - (viii) the equity ratio;
 - (ix) the amount of cash flows from operating activities; and
 - (x) the amount of accumulated earnings.

ARTICLE 10.7

Selective tendering

1. If, in accordance with paragraphs 4 and 5 of Article IX of the GPA, a procuring entity limits the number of suppliers for a given procurement, the number of suppliers permitted to submit a tender shall be sufficient to ensure competition without affecting the operational efficiency of the procurement system.
2. For Japan, this Article applies only to central government entities.

ARTICLE 10.8

Technical specifications

If a procuring entity applies environment-friendly technical specifications as set out for environmental labels or as defined by relevant laws and regulations in force within the United Kingdom or Japan, each Party shall ensure that those specifications are:

- (a) appropriate to define the characteristics of the goods or services that are the object of the contract;
- (b) based on objectively verifiable and non-discriminatory criteria; and
- (c) accessible to all interested suppliers.

ARTICLE 10.9

Test reports

1. Each Party, including its procuring entities, may require that interested suppliers provide a test report issued by a conformity assessment body or a certificate issued by such a body as a means of proof of conformity with the requirements or the criteria set out in the technical specifications, the evaluation criteria or any other terms or conditions.

2. When requiring the submission of a test report or a certificate issued by a conformity assessment body, each Party, including its procuring entities, shall:
 - (a) accept the results of conformity assessment procedures that are conducted by the registered conformity assessment bodies of the other Party in accordance with paragraph 1 of Article 2 of the Protocol on Mutual Recognition; and

 - (b) duly take into consideration any future expansion of the scope of the Protocol on Mutual Recognition, or any further agreement to be concluded between the Parties with the purpose of mutual recognition of conformity assessment procedures, once it has entered into force.

ARTICLE 10.10

Environmental conditions

Procuring entities may lay down environmental conditions relating to the performance of a procurement, provided that those conditions are compatible with the rules established by this Chapter and are indicated in the notice of intended procurement or in another notice used as a notice of intended procurement or tender documentation.

ARTICLE 10.11

Treatment of tenders and awarding of contracts

1. Further to paragraph 5 of Article XV of the GPA, and in accordance with the conditions set out in each Party's laws and regulations, each Party shall ensure that its procuring entities are entitled to choose between the two criteria referred to in subparagraphs (a) and (b) of paragraph 5 of Article XV of the GPA and that they are aware of the respective merits of those criteria.
2. Further to paragraph 6 of Article XV of the GPA, if a procuring entity receives a tender with a price that is abnormally lower than the prices in other tenders submitted, it may also verify with the supplier whether the price takes into account the grant of subsidies.

ARTICLE 10.12

Domestic review procedures

1. Where an impartial administrative authority is designated by a Party under paragraph 4 of Article XVIII of the GPA, that Party shall ensure that:
 - (a) the members of the designated authority are independent, impartial, and free from external influence during the term of appointment;
 - (b) the members of the designated authority are not dismissed against their will while they are in office, unless their dismissal is required by the provisions governing the designated authority; and
 - (c) with regard to the procuring entities covered under Annexes 1 and 3 of each Party to Appendix I to the GPA, as well as the central government entities and all other entities except the sub-central government entities covered under Part 2 of Annex 10, the President or at least one other member of the designated authority, has legal and professional qualifications equivalent to those necessary for judges, lawyers or other legal experts qualified under the laws and regulations of the Party.

2. Each Party shall adopt or maintain procedures that provide for rapid interim measures to preserve the supplier's opportunity to participate in the procurement. Such interim measures, provided for in subparagraph 7(a) of Article XVIII of the GPA, may result in suspension of the procurement process or, if a contract has been concluded by the procuring entity and if a Party has so provided, in suspension of performance of the contract. The procedures may provide that overriding adverse consequences for the interests concerned, including the public interest, may be taken into account when deciding whether such measures should be applied. Just cause for not acting shall be provided in writing.

3. In case an interested or participating supplier has submitted a challenge with the designated authority referred to in paragraph 1, each Party shall, in principle, ensure that a procuring entity shall not conclude the contract until that authority has made a decision or recommendation on the challenge with regard to interim measures, corrective action or compensation for the loss or damages suffered as referred to in paragraphs 2, 5 and 6 in accordance with its rules, regulations and procedures. Each Party may provide that in unavoidable and duly justified circumstances, the contract can be nevertheless concluded.

4. Each Party may provide for:

- (a) a standstill period between the contract award decision and the conclusion of a contract in order to give sufficient time to unsuccessful suppliers to assess whether it is appropriate to initiate a review procedure; or
- (b) a sufficient period for an interested supplier to submit a challenge, which may constitute grounds for the suspension of the execution of a contract.

5. Corrective action under subparagraph 7(b) of Article XVIII of the GPA may include one or more of the following:

- (a) the removal of discriminatory technical, economic or financial specifications in the invitation to tender, the contract documents or any other document relating to the tendering procedure and conduct of new procurement procedures;

- (b) the repetition of the procurement procedure without changing the conditions;
- (c) the setting aside of the contract award decision and the adoption of a new contract award decision;
- (d) the termination of a contract or the declaration of its ineffectiveness; or
- (e) the adoption of other measures with the aim to remedy a breach of this Chapter, for example an order to pay a particular sum until the breach has been effectively remedied.

6. In accordance with subparagraph 7(b) of Article XVIII of the GPA, each Party may provide for the award of compensation for the loss or damages suffered. In this regard, if the review body of the Party is not a court and a supplier believes that there has been a breach of the domestic laws and regulations implementing the obligations under this Chapter, the supplier may bring the matter before a court, including with a view to seeking compensation, in accordance with the judicial procedures of the Party.

7. Each Party shall adopt or maintain the necessary procedures by which the decisions or recommendations made by review bodies are effectively implemented, or the decisions by judicial review bodies are effectively enforced.

ARTICLE 10.13

Collection and reporting of statistics

Each Party shall communicate to the other Party available and comparable statistical data relevant to the procurement covered by Part 2 of Annex 10.

ARTICLE 10.14

Modifications and rectifications to coverage

1. A Party may modify or rectify its commitments under Part 2 of Annex 10.
2. If a modification or a rectification of a Party's annexes to Appendix I to the GPA becomes effective pursuant to Article XIX of the GPA, it shall automatically become effective for the purposes of this Agreement.
3. When a Party intends to modify its commitments under Part 2 of Annex 10, the Party shall:
 - (a) notify the other Party in writing; and
 - (b) include in the notification a proposal for appropriate compensatory adjustments to the other Party to maintain a level of coverage comparable to that existing prior to the modification.
4. Notwithstanding subparagraph 3(b), a Party does not need to provide compensatory adjustments if the modification concerns a procuring entity over whose procurement the Party has effectively eliminated its control or influence.
5. In the event the Committee on Government Procurement established by Article XXI of the GPA adopts criteria pursuant to subparagraphs 8(b) and (c) of Article XIX of the GPA, those criteria shall be applicable also within the context of this Article.
6. If the other Party objects that:
 - (a) an adjustment proposed in accordance with subparagraph 3(b) is inadequate to maintain a comparable level of mutually agreed coverage; or

- (b) the intended modification referred to in paragraph 4 concerns a procuring entity over whose procurement the Party has not effectively eliminated its control or influence,

it shall submit an objection in writing to the Party intending to modify its commitments within 45 days from the date of receipt of the notification referred to in subparagraph 3(a) or be deemed to have accepted the adjustment or modification.

7. The following changes to a Party's commitments under Part 2 of Annex 10 shall be considered a rectification:

- (a) a change in the name of a procuring entity;
- (b) a merger of two or more procuring entities listed in the same paragraph of Part 2 of Annex 10;
- (c) the separation of a procuring entity listed in Part 2 of Annex 10 into two or more procuring entities that are added to the procuring entities listed in the same paragraph of that Part; and
- (d) updates of indicative lists such as those set out in paragraph 2 of Section A of Part 2 of Annex 10, subparagraph 1(b) of Section B of Part 2 of Annex 10, or in Annexes 2 and 3 of the United Kingdom to Appendix I to the GPA.

8. In the case of intended rectifications, the Party shall notify the other Party in writing every two years, in line with the cycle of notifications provided for in the Decision of the Committee on Government Procurement on Notification Requirements under Articles XIX and XXII of the Agreement adopted on 30 March 2012 (GPA/113), following the entry into force of this Agreement.

9. The other Party may, within 45 days from the date of receipt of the notification pursuant to paragraph 8, submit an objection in writing to the Party intending to rectify its commitments. The Party submitting an objection shall set out the reasons why it believes the intended rectification is not a change provided for in paragraph 7, and describe the effect of the intended rectification on the mutually agreed coverage provided for in this Agreement. If no such objection is submitted in writing within 45 days from the date of receipt of the notification, the intended rectification shall be deemed to have been accepted.

10. If the Party objects to the intended modification or rectification, or to the proposed compensatory adjustment, the Parties shall seek to resolve the issue through consultations. If no agreement between the Parties is reached within 150 days from the date of receipt of the notification of the objection, the Party intending to modify or rectify its commitments may have recourse to dispute settlement under Chapter 22 to determine whether the objection is justified. An intended modification or rectification in respect of which an objection has been submitted shall be deemed to have been accepted only when so agreed through the consultations or so decided by the panel established pursuant to Article 22.7.

ARTICLE 10.15

Cooperation

The Parties shall endeavour to cooperate with a view to achieving enhanced understanding of their respective government procurement markets. The Parties also recognise that the involvement of related industries of the Parties, through means such as dialogues, is important for that purpose.

ARTICLE 10.16

Committee on Government Procurement

1. The Committee on Government Procurement established pursuant to Article 23.3 (hereinafter referred to in this Article as "the Committee") shall be responsible for the effective implementation and operation of this Chapter.
2. The Committee shall have the following functions:
 - (a) making recommendations to the Joint Committee to adopt decisions amending Part 2 of Annex 10 to reflect modifications or rectifications accepted pursuant to Article 10.14 or agreed compensatory adjustments;
 - (b) adopting modalities for the communication of statistical data pursuant to Article 10.13, if deemed necessary;
 - (c) considering matters regarding government procurement that are referred to it by a Party; and
 - (d) exchanging information relating to government procurement opportunities, including those at sub-central levels, in each Party.

ARTICLE 10.17

Contact points

Each Party shall, upon the entry into force of this Agreement, designate a contact point for the implementation of this Chapter and notify the other Party of the contact details including information regarding the relevant officials. The Parties shall promptly notify each other of any change of those contact details.

CHAPTER 11

COMPETITION POLICY

ARTICLE 11.1

Principles

The Parties recognise the importance of fair and free competition in their trade and investment relations. The Parties acknowledge that anticompetitive practices have the potential to distort the proper functioning of markets and undermine the benefits of liberalisation of trade and investment.

ARTICLE 11.2

Anticompetitive practices

Each Party shall, in accordance with its laws and regulations, take measures which it considers appropriate against anticompetitive practices, in order to achieve the objectives of this Agreement.

ARTICLE 11.3

Legislative and regulatory framework

1. Each Party shall maintain its competition law that applies to all enterprises in all sectors of the economy and which addresses, in an effective manner, the following anticompetitive practices:

(a) for the United Kingdom:

- (i) agreements between enterprises, decisions by associations of enterprises and concerted practices which have as their object or effect the prevention, restriction or distortion of competition;

- (ii) abuse by one or more enterprises of a dominant position; and
 - (iii) mergers between enterprises which may substantially lessen competition; and
- (b) for Japan:
- (i) private monopolisation;
 - (ii) unreasonable restraint of trade;
 - (iii) unfair trade practices; and
 - (iv) mergers or acquisitions which would substantially restrain competition in a particular field of trade.

2. Each Party shall apply its competition law to all enterprises, private or public, engaged in economic activities. However, each Party may provide for certain exemptions from the application of its competition law provided that those exemptions are transparent and are based on public policy grounds or public interest grounds.

3. For the purposes of this Chapter, "economic activities" means those activities pertaining to the offering of goods and services in a market.

ARTICLE 11.4

Operational independence

Each Party shall maintain an operationally independent authority which is responsible and competent for the effective enforcement of its competition law.

ARTICLE 11.5

Non-discrimination

When applying its competition law, each Party shall respect the principle of non-discrimination for all enterprises, irrespective of the nationality and type of ownership of the enterprises.

ARTICLE 11.6

Procedural fairness

When applying its competition law, each Party shall respect the principle of procedural fairness for all enterprises, irrespective of the nationality and type of ownership of the enterprises.

ARTICLE 11.7

Consumer protection

1. Each Party recognises the importance of consumer protection policy and enforcement to creating efficient and competitive markets and enhancing consumer welfare.
2. For the purposes of this Article, fraudulent and deceptive commercial activities refers to those fraudulent and deceptive commercial practices that cause actual harm to consumers, or that pose an imminent threat of such harm if not prevented, for example:
 - (a) a practice of making misrepresentations of material fact, including implied factual misrepresentations, that causes significant detriment to the economic interests of misled consumers;
 - (b) a practice of failing to deliver products or provide services to consumers after the consumers are charged; or

(c) a practice of charging or debiting consumers' financial, telephone or other accounts without authorisation.

3. Each Party shall adopt or maintain consumer protection laws or other laws or regulations that proscribe fraudulent and deceptive commercial activities.¹

4. Each Party recognises that fraudulent and deceptive commercial activities increasingly transcend national borders and that cooperation between the Parties is desirable to effectively address these activities.

5. Accordingly, each Party shall promote, as appropriate, cooperation on matters of mutual interest related to fraudulent and deceptive commercial activities, including in the enforcement of their consumer protection laws.

6. Each Party shall endeavour to cooperate on the matters set out in this Article through the relevant national public bodies or officials responsible for consumer protection policy, laws or enforcement, as determined by each Party and compatible with their respective laws, regulations and important interests and within their reasonably available resources.

ARTICLE 11.8

Transparency

Each Party shall apply its competition law in a transparent manner. Each Party shall promote transparency in its competition policy.

¹ For greater certainty, the laws or regulations a Party adopts or maintains to proscribe these activities can be civil or criminal in nature.

ARTICLE 11.9

Enforcement cooperation

1. To achieve the objectives of this Agreement and to contribute to the effective enforcement of the competition law of each Party, the Parties acknowledge that it is in their common interest to promote cooperation and coordination between the competition authorities with regard to developments in competition policy and enforcement activities.
2. To facilitate the cooperation and coordination referred to in paragraph 1, the competition authorities of the Parties may exchange or otherwise communicate information in accordance with the respective laws and regulations of the Parties.
3. Detailed cooperation arrangements to implement this Article may be made between the competition authorities of the Parties.

ARTICLE 11.10

Dispute settlement

The provisions of this Chapter shall not be subject to dispute settlement under Chapter 22.

CHAPTER 12

SUBSIDIES

ARTICLE 12.1

Principles

The Parties recognise that subsidies may be granted by a Party when they are necessary to achieve public policy objectives. However, certain subsidies have the potential to distort the proper functioning of markets and undermine the benefits of liberalisation of trade and investment. In principle, subsidies should not be granted by a Party when it finds that they have or could have a significant negative effect on trade or investment between the Parties.

ARTICLE 12.2

Definitions

For the purposes of this Chapter:

- (a) "economic activities" means those activities pertaining to the offering of goods and services in a market;
- (b) "subsidy" means a measure which fulfils *mutatis mutandis* the conditions set out in Article 1.1 of the SCM Agreement, irrespective of whether the recipients of the subsidy deal in goods or services; and
- (c) "specific subsidy" means a subsidy which is determined *mutatis mutandis* to be specific in accordance with Article 2 of the SCM Agreement.

ARTICLE 12.3

Scope

1. This Chapter applies to specific subsidies to the extent they are related to economic activities¹.
2. This Chapter does not apply to subsidies granted to enterprises entrusted by the government with the provision of services to the general public for public policy objectives. Such exceptions from the rules on subsidies shall be transparent and shall not go beyond their targeted public policy objectives.
3. This Chapter does not apply to subsidies granted to compensate the damage caused by natural disasters or other exceptional occurrences.
4. Articles 12.5 and 12.6 do not apply to subsidies, the cumulative amounts or budgets of which are less than 450,000 special drawing rights (hereinafter referred to as "SDR") per beneficiary for a period of three consecutive years.
5. Articles 12.6 and 12.7 do not apply to subsidies related to trade in goods covered by Annex 1 to the Agreement on Agriculture and subsidies related to trade in fish and fish products.
6. Article 12.7 does not apply to subsidies granted temporarily to respond to a national or global economic emergency². Such subsidies shall be targeted, economical, effective and efficient in order to remedy the identified temporary national or global economic emergency.
7. This Chapter does not apply to audio-visual services.

¹ For greater certainty, education provided under the domestic educational system of each Party shall be considered as a non-economic activity.

² For greater certainty, an economic emergency shall be understood as one that affects the whole economy of a Party.

8. Article 12.7 does not apply to subsidies granted by sub-central levels of government of each Party. In fulfilling its obligations under this Chapter, each Party shall take such reasonable measures as may be available to it to ensure the observance of the provisions of this Chapter by sub-central levels of government of that Party.

ARTICLE 12.4

Relation to the WTO Agreement

Nothing in this Chapter shall affect the rights and obligations of either Party under the SCM Agreement, Article XVI of GATT 1994 and Article XV of GATS.

ARTICLE 12.5

Notification

1. Each Party shall notify in English the other Party of the legal basis, form, amount or budget and, where possible, the name of the recipient of any specific subsidy granted or maintained¹ by the notifying Party, every two years from the date of entry into force of this Agreement. However, the first notification shall be made no later than three years after the date of entry into force of this Agreement.

2. If a Party makes publicly available on an official website the information specified in paragraph 1, the notification pursuant to paragraph 1 shall be deemed to have been made. If a Party notifies subsidies pursuant to Article 25.2 of the SCM Agreement, the Party shall be considered to have met the requirement of paragraph 1 with respect to such subsidies.

¹ For the purposes of this paragraph, in the case of subsidies which have previously been notified, the information provided in updated notifications may be limited to indicating any modifications, or the absence thereof, from the previous notification.

3. With regard to subsidies related to services, this Article only applies to the following sectors: architectural and engineering services, banking services, computer services, construction services, energy services, environment services, express delivery services, insurance services, telecommunication services and transport services.

ARTICLE 12.6

Consultations

1. In the event a Party considers that a subsidy of the other Party has or could have a significant negative effect on its trade or investment interests under this Chapter, the former Party may submit a request for consultation in writing. The Parties shall enter into consultations with a view to resolving the matter, provided that the request includes an explanation of how the subsidy has or could have a significant negative effect on trade or investment between the Parties.

2. During the consultations, the Party receiving the request for consultation shall consider to provide information about the subsidy, if requested by the other Party, such as:

- (a) the legal basis and policy objective or purpose of the subsidy;
- (b) the form of the subsidy such as a grant, loan, guarantee, repayable advance, equity injection or tax concession;
- (c) dates and duration of the subsidy and any other time limits attached to it;
- (d) eligibility requirements of the subsidy;
- (e) the total amount or the annual amount budgeted for the subsidy and the possibility of limiting the subsidy;
- (f) where possible, the recipient of the subsidy; and

(g) any other information, including statistical data, permitting an assessment of the effects of the subsidy on trade or investment.

3. To facilitate the consultations, the requested Party shall provide relevant information on the subsidy in question in writing no later than 90 days after the date of receipt of the request referred to in paragraph 1.

4. In the event that any information referred to in paragraph 2 is not provided by the requested Party, that Party shall explain the absence of such information in its written response.

5. If the requesting Party, after the consultations, still considers that the subsidy has or could have a significant negative effect on its trade or investment interests under this Chapter, the requested Party shall accord sympathetic consideration to the concerns of the requesting Party. Any solution shall be considered feasible and acceptable by the requested Party.

ARTICLE 12.7

Prohibited subsidies

The following subsidies of a Party that have or could have a significant negative effect on trade or investment between the Parties shall be prohibited:

(a) legal or other arrangements whereby a government or a public body is responsible for guaranteeing debts or liabilities of an enterprise, without any limitation as to the amount and duration of such guarantee; and

- (b) subsidies for restructuring an ailing or insolvent enterprise without the enterprise having prepared a credible restructuring plan. Such a restructuring plan shall be prepared within a reasonable time period after such enterprise having received temporary liquidity support.¹ The restructuring plan shall be based on realistic assumptions with a view to ensuring the return to long-term viability of the ailing or insolvent enterprise within a reasonable time period. The enterprise itself or its owners shall contribute significant funds or assets to the costs of restructuring.

ARTICLE 12.8

Use of subsidies

Each Party shall ensure that enterprises use subsidies only for the specific purpose for which the subsidies were granted.

ARTICLE 12.9

General exceptions

For the purposes of this Chapter, Article XX of GATT 1994 and Article XIV of GATS are hereby incorporated into and made part of this Agreement, *mutatis mutandis*.

ARTICLE 12.10

Dispute settlement

Paragraph 5 of Article 12.6 shall not be subject to dispute settlement under Chapter 22.

¹ For greater certainty, nothing in this Article prevents a Party from providing subsidies by way of temporary liquidity support in the form of loan guarantees or loans limited to the amount needed to keep the enterprise in business for the time necessary to prepare a restructuring or liquidation plan.

CHAPTER 13

STATE-OWNED ENTERPRISES, ENTERPRISES GRANTED SPECIAL RIGHTS OR PRIVILEGES AND DESIGNATED MONOPOLIES

ARTICLE 13.1

Definitions

For the purposes of this Chapter:

- (a) "Arrangement" means the Arrangement on Officially Supported Export Credits, developed within the framework of the Organisation for Economic Co-operation and Development (hereinafter referred to as "OECD") or a successor undertaking, whether developed within or outside of the OECD framework, that has been adopted by at least 12 original WTO Members that were Participants to the Arrangement as of 1 January 1979;
- (b) "commercial activities" means activities which an enterprise undertakes with an orientation towards profit-making¹ and which result in the production of a good or the supply of a service, which will be sold to a consumer in the relevant market in quantities and at prices determined by the enterprise;
- (c) "commercial considerations" means considerations of price, quality, availability, marketability, transportation and other terms and conditions of purchase or sale, or other factors that would normally be taken into account in the commercial decisions of a privately owned enterprise operating according to market economy principles in the relevant business or industry;
- (d) "designate a monopoly" means to establish or authorise a monopoly, or to expand the scope of a monopoly to cover an additional good or service;

¹ For greater certainty, activities undertaken by an enterprise which operates on a non-profit basis or a cost-recovery basis are not activities undertaken with an orientation towards profit-making.

- (e) "designated monopoly" means an entity, including a consortium or a government agency, that in a relevant market in the territory of a Party is designated as the sole supplier or purchaser of a good or service, but does not include an entity that has been granted an exclusive intellectual property right solely by reason of such grant;
- (f) "enterprise granted special rights or privileges" means an enterprise, public or private, including its subsidiaries, to which a Party has granted special rights or privileges; special rights or privileges are granted by a Party where it designates a limited number of enterprises authorised to supply a good or service, other than according to objective, proportional and non-discriminatory criteria, substantially affecting the ability of any other enterprise to supply the same good or service in the same geographical area under substantially equivalent conditions;
- (g) "service supplied in the exercise of governmental authority" means a service supplied in the exercise of governmental authority as defined in GATS and, if applicable, in the Annex on Financial Services to GATS; and
- (h) "state-owned enterprise" means an enterprise that is principally engaged in commercial activities in which a Party:
 - (i) directly owns more than 50 per cent of the share capital;
 - (ii) controls, through ownership interests, the exercise of more than 50 per cent of the voting rights;
 - (iii) holds the power to appoint a majority of members of the board of directors or any other equivalent management body; or
 - (iv) has the power to legally direct the actions of the enterprise or otherwise exercises an equivalent degree of control in accordance with its laws and regulations.

ARTICLE 13.2

Scope

1. This Chapter applies to state-owned enterprises, enterprises granted special rights or privileges and designated monopolies, engaged in commercial activities. Where they engage both in commercial and non-commercial activities, only the commercial activities are covered by this Chapter.
2. This Chapter applies to state-owned enterprises, enterprises granted special rights or privileges and designated monopolies at all levels of government.
3. This Chapter does not apply to situations where state-owned enterprises, enterprises granted special rights or privileges or designated monopolies act as procuring entities covered either under each Party's annexes to Appendix I to the GPA or under Part 2 of Annex 10 conducting procurement for governmental purposes and not with a view to commercial resale or with a view to use in the production of a good or in the supply of a service for commercial sale.
4. This Chapter does not apply to any service supplied in the exercise of governmental authority.
5. This Chapter does not apply to a state-owned enterprise, an enterprise granted special rights or privileges or a designated monopoly, if in any one of the three previous consecutive fiscal years the annual revenue derived from the commercial activities of the enterprise or monopoly concerned was less than 200 million SDR.
6. Article 13.5 does not apply with respect to the supply of financial services by a state-owned enterprise pursuant to a government mandate, if that supply of financial services:
 - (a) supports exports or imports, provided that those services are:
 - (i) not intended to displace commercial financing; or
 - (ii) offered on terms no more favourable than those that could be obtained for comparable financial services in the commercial market;

- (b) supports private investment outside the territory of the Party, provided that these services are:
 - (i) not intended to displace commercial financing; or
 - (ii) offered on terms no more favourable than those that could be obtained for comparable financial services in the commercial market; or
- (c) is offered on terms consistent with the Arrangement, provided that it falls within the scope of the Arrangement.

7. Article 13.5 does not apply to the sectors set out in paragraph 2 of Article 8.6.

8. Article 13.5 does not apply to the extent that a state-owned enterprise, an enterprise granted special rights or privileges or a designated monopoly of a Party makes purchases and sales of a good or a service pursuant to:

- (a) any existing non-conforming measure in accordance with paragraph 1 of Article 8.12 and paragraph 1 of Article 8.18 that the Party maintains, continues, renews, amends or modifies as set out in its Schedule in Annex I to Annex 8-B; or
- (b) any non-conforming measure by a Party in accordance with paragraph 2 of Article 8.12 and paragraph 2 of Article 8.18 with respect to sectors, sub-sectors, or activities as set out in its Schedule in Annex II to Annex 8-B.

ARTICLE 13.3

Relation to the WTO Agreement

The Parties affirm their rights and obligations under paragraphs 1 to 3 of Article XVII of GATT 1994, the Understanding on the Interpretation of Article XVII of the General Agreement on Tariffs and Trade 1994, as well as under paragraphs 1, 2 and 5 of Article VIII of GATS.

ARTICLE 13.4

General provisions

1. Without prejudice to the rights and obligations of each Party under this Chapter, nothing in this Chapter prevents a Party from establishing or maintaining a state-owned enterprise, granting an enterprise special rights or privileges or designating a monopoly.
2. Neither Party shall require or encourage a state-owned enterprise, an enterprise granted special rights or privileges or a designated monopoly to act in a manner inconsistent with this Chapter.

ARTICLE 13.5

Non-discriminatory treatment and commercial considerations

1. Each Party shall ensure that each of its state-owned enterprises, enterprises granted special rights or privileges and designated monopolies, when engaging in commercial activities:
 - (a) acts in accordance with commercial considerations in its purchase or sale of a good or service, except to fulfil any terms of its public service mandate that are not inconsistent with subparagraph (b) or (c);
 - (b) in its purchase of a good or service:
 - (i) accords to a good or service supplied by an enterprise of the other Party treatment no less favourable than it accords to a like good or a like service supplied by enterprises of the Party; and
 - (ii) accords to a good or service supplied by a covered enterprise as defined in subparagraph (c) of Article 8.2 treatment no less favourable than it accords to a like good or a like service supplied by enterprises of entrepreneurs of the Party in the relevant market in the Party; and

- (c) in its sale of a good or service:
 - (i) accords to an enterprise of the other Party treatment no less favourable than it accords to enterprises of the Party; and
 - (ii) accords to a covered enterprise as defined in subparagraph (c) of Article 8.2 treatment no less favourable than it accords to enterprises of entrepreneurs of the Party in the relevant market in the Party.¹

2. Subparagraphs 1(b) and (c) do not preclude a state-owned enterprise, an enterprise granted special rights or privileges or a designated monopoly from:

- (a) purchasing or selling goods or services on different terms or conditions, including those relating to price, provided that such different terms or conditions are made in accordance with commercial considerations; or
- (b) refusing to purchase or sell goods or services, provided that such refusal is made in accordance with commercial considerations.

¹ For greater certainty, this paragraph shall not apply with respect to the purchase or sale of shares, stock or other forms of equity by a state-owned enterprise, an enterprise granted special rights or privileges or a designated monopoly as a means of its equity participation in another enterprise.

ARTICLE 13.6

Regulatory framework

1. The Parties respect and make best use of relevant international standards including, *inter alia*, the OECD Guidelines on Corporate Governance of State-Owned Enterprises.
2. Each Party shall ensure that any regulatory body or any other body exercising a regulatory function that the Party establishes or maintains is independent from, and not accountable to, any of the enterprises regulated by that body, and acts impartially¹ in like circumstances with respect to all enterprises regulated by that body, including state-owned enterprises, enterprises granted special rights or privileges and designated monopolies.²
3. Each Party shall apply its laws and regulations to state-owned enterprises, enterprises granted special rights or privileges and designated monopolies in a consistent and non-discriminatory manner.

ARTICLE 13.7

Information exchange

1. Each Party shall provide to the other Party or otherwise make publicly available on an official website a list of its state-owned enterprises, except for those within the meaning of subparagraph (h)(iv) of Article 13.1, at the central level of government³, no later than six months after the date of entry into force of this Agreement, and thereafter shall update the list annually.

¹ For greater certainty, the impartiality with which the body exercises its regulatory functions is to be assessed by reference to a general pattern or practice of that body.

² For greater certainty, for those sectors in which the Parties have agreed to specific obligations relating to such a body in Chapter 8, the relevant provisions of Chapter 8 shall prevail.

³ In this paragraph, "central level of government" means:

- (a) for the United Kingdom, the Government of the United Kingdom; and
- (b) for Japan, the Government of Japan.

2. Each Party shall promptly notify the other Party or otherwise make publicly available on an official website the designation of a monopoly and the terms of its designation.
3. A Party which has reason to believe that its interests under this Chapter are being adversely affected by the commercial activities of a state-owned enterprise, an enterprise granted special rights or privileges or a designated monopoly (hereinafter referred to in this Article as "the entity") of the other Party may request the other Party in writing to provide information on the commercial activities of the entity related to the carrying out of the provisions of this Chapter in accordance with paragraph 4.
4. The requested Party shall provide the following information, provided that the request includes an explanation of how the activities of the entity may be affecting the interests of the requesting Party under this Chapter and indicates which of the following information shall be provided:
 - (a) the organisational structure of the entity and its composition of the board of directors or of any other equivalent management body;
 - (b) the percentage of shares that the requested Party, its state-owned enterprises, enterprises granted special rights or privileges or designated monopolies cumulatively own, and the percentage of voting rights that they cumulatively hold, in the entity;
 - (c) a description of any special shares or special voting or other rights that the requested Party, its state-owned enterprises, enterprises granted special rights or privileges or designated monopolies hold, where such rights are different from those attached to the general common shares of the entity;
 - (d) a description of the government departments or public bodies which regulate the entity, a description of the reporting requirements imposed on it by those departments or public bodies, and the rights and practices, where possible, of those departments or public bodies with respect to the appointment, dismissal or remuneration of senior executives and members of its board of directors or any other equivalent management body;

- (e) annual revenue and total assets of the entity over the most recent three-year period for which information is available;
- (f) any exemptions, immunities and related measures from which the entity benefits under the laws and regulations of the requested Party; and
- (g) any additional information regarding the entity that is publicly available, including annual financial reports and third party audits.

5. The requested Party shall endeavour to provide the information required pursuant to paragraph 4 no later than two months after the date of that request.

ARTICLE 13.8

General exceptions

For the purposes of this Chapter, Article XX of GATT 1994 and Article XIV of GATS are hereby incorporated into and made part of this Agreement, *mutatis mutandis*.

CHAPTER 14

INTELLECTUAL PROPERTY

SECTION A

General provisions

ARTICLE 14.1

Initial provisions

1. In order to facilitate the production and commercialisation of innovative and creative products and the provision of services between the Parties and to increase the benefits from trade and investment, the Parties shall grant and ensure adequate, effective and non-discriminatory protection of intellectual property and provide for measures for the enforcement of intellectual property rights against infringement thereof, including counterfeiting and piracy, in accordance with the provisions of this Chapter and of the international agreements to which both Parties are party.
2. A Party may, but shall not be obliged to, provide more extensive protection for, or enforcement of, intellectual property rights under its law than is required by this Chapter, provided that such protection or enforcement does not contravene the provisions of this Chapter.

3. For the purposes of this Chapter, "intellectual property" means all categories of intellectual property that are covered by Articles 14.8 to 14.44 of this Chapter or Sections 1 to 7 of Part II of the TRIPS Agreement. The protection of intellectual property includes protection against unfair competition as referred to in Article 10*bis* of the Paris Convention for the Protection of Industrial Property, done at Paris on 20 March 1883 (hereinafter referred to as "the Paris Convention")¹.

4. The objectives and principles set out in Part I of the TRIPS Agreement, in particular in Articles 7 and 8, shall apply to this Chapter, *mutatis mutandis*.

ARTICLE 14.2

Agreed principles

Having regard to the underlying public policy objectives of domestic systems, the Parties recognise the need to:

- (a) promote innovation and creativity;
- (b) facilitate the diffusion of information, knowledge, technology, culture and the arts; and
- (c) foster competition and open and efficient markets,

through their respective intellectual property systems, while respecting the principles of, *inter alia*, transparency and non-discrimination, and taking into account the interests of relevant stakeholders including right holders and users.

¹ For greater certainty, the Paris Convention shall be understood to be the Paris Convention for the Protection of Industrial Property of 20 March 1883, as revised at Brussels on 14 December 1900, at Washington on 2 June 1911, at The Hague on 6 November 1925, at London on 2 June 1934, at Lisbon on 31 October 1958, and at Stockholm on 14 July 1967 and as amended on 28 September 1979.

ARTICLE 14.3

International agreements

1. The provisions of this Chapter shall complement the rights and obligations of the Parties under other international agreements in the field of intellectual property to which both Parties are party.
2. The Parties affirm their commitment to comply with the obligations set out in the international agreements relating to intellectual property to which both Parties are party at the date of entry into force of this Agreement, including the following:
 - (a) the TRIPS Agreement;
 - (b) the Paris Convention;
 - (c) the International Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organisations, done at Rome on 26 October 1961 (hereinafter referred to as "the Rome Convention");
 - (d) the Berne Convention for the Protection of Literary and Artistic Works, done at Berne on 9 September 1886 (hereinafter referred to as "the Berne Convention")¹;
 - (e) the WIPO Copyright Treaty, adopted at Geneva on 20 December 1996;
 - (f) the WIPO Performances and Phonograms Treaty, adopted at Geneva on 20 December 1996;

¹ For greater certainty, the Berne Convention shall be understood to be the Berne Convention for the Protection of Literary and Artistic Works of 9 September 1886, completed at Paris on 4 May 1896, revised at Berlin on 13 November 1908, completed at Berne on 20 March 1914, revised at Rome on 2 June 1928, at Brussels on 26 June 1948, at Stockholm on 14 July 1967 and at Paris on 24 July 1971 and amended on 28 September 1979.

- (g) the Budapest Treaty on the International Recognition of the Deposit of Microorganisms for the Purposes of Patent Procedure, done at Budapest on 28 April 1977;
- (h) the International Convention for the Protection of New Varieties of Plants, done at Paris on 2 December 1961 (hereinafter referred to as "the 1991 UPOV Convention")¹;
- (i) the Protocol Relating to the Madrid Agreement Concerning the International Registration of Marks, adopted at Madrid on 27 June 1989;
- (j) the Patent Cooperation Treaty, done at Washington on 19 June 1970;
- (k) the Patent Law Treaty, adopted at Geneva on 1 June 2000;
- (l) the Trademark Law Treaty, adopted at Geneva on 27 October 1994;
- (m) the Singapore Treaty on the Law of Trademarks, adopted at Singapore on 27 March 2006;
- (n) the Geneva Act of the Hague Agreement Concerning the International Registration of Industrial Designs, adopted at Geneva on 2 July 1999;
- (o) the Marrakesh Treaty to Facilitate Access to Published Works for Persons Who Are Blind, Visually Impaired or Otherwise Print Disabled, adopted at Marrakesh on 27 June 2013;
- (p) the Locarno Agreement Establishing an International Classification for Industrial Designs, signed at Locarno on 8 October 1968; and
- (q) the Nice Agreement Concerning the International Classification of Goods and Services for the Purposes of the Registration of Marks, done at Nice on 15 June 1957.

¹ For greater certainty, the 1991 UPOV Convention shall be understood to be the International Convention for the Protection of New Varieties of Plants of 2 December 1961 as revised at Geneva on 19 March 1991.

3. Each Party shall make all reasonable efforts to ratify or accede to the Beijing Treaty on Audiovisual Performances, adopted at Beijing on 24 June 2012, if, by the date of entry into force of this Agreement, it is not already party to it.

ARTICLE 14.4

National treatment

1. In respect of all categories of intellectual property covered by this Chapter, each Party shall accord to nationals¹ of the other Party treatment no less favourable than the treatment it accords to its own nationals with regard to the protection² of intellectual property subject to the exceptions already provided for in, respectively, the Paris Convention, the Berne Convention, the Rome Convention and the Treaty on Intellectual Property in Respect of Integrated Circuits, adopted at Washington on 26 May 1989. In respect of performers, producers of phonograms and broadcasting organisations, this obligation only applies in respect of the rights provided for under this Agreement.

2. The obligation pursuant to paragraph 1 shall also be subject to the exceptions provided for in Article 5 of the TRIPS Agreement.

¹ For the purposes of this Article and Article 14.5, "nationals" has the same meaning as in the TRIPS Agreement.

² For the purposes of this Article and Article 14.5, "protection" includes matters affecting the availability, acquisition, scope, maintenance and enforcement of intellectual property rights as well as those matters affecting the use of intellectual property rights specifically addressed in this Chapter.

ARTICLE 14.5

Most-favoured-nation treatment

Each Party shall immediately and unconditionally accord to nationals of the other Party treatment no less favourable than the treatment it accords to the nationals of a third country with regard to the protection of intellectual property, subject to the exceptions provided for in Articles 4 and 5 of the TRIPS Agreement.

ARTICLE 14.6

Procedural matters and transparency

1. Each Party shall make all reasonable efforts to promote efficiency and transparency in the administration of its intellectual property system.
2. For the purpose of providing an efficient administration of its intellectual property system, each Party shall take appropriate measures to enhance the efficiency of its administrative procedures concerning intellectual property rights in line with international standards.
3. For the purpose of further promoting transparency in the administration of its intellectual property system, each Party shall make all reasonable efforts to take appropriate available measures to:
 - (a) publish information on, and make available to the public information contained in the files on:
 - (i) applications for and grant of patents;
 - (ii) registrations of industrial designs;
 - (iii) registrations of trademarks and applications therefor;

- (iv) registrations of new varieties of plants; and
- (v) registrations of geographical indications;
- (b) make available to the public information on measures taken by the competent authorities for the suspension of the release of goods infringing intellectual property rights as a border measure set out in Article 14.57;
- (c) make available to the public information on its efforts to ensure effective enforcement of intellectual property rights and other information with regard to its intellectual property system; and
- (d) make available to the public information on relevant laws and regulations, final judicial decisions, and administrative rulings of general application pertaining to the enforcement of intellectual property rights.

ARTICLE 14.7

Promotion of public awareness concerning protection of intellectual property

Each Party shall take necessary measures to continue promoting public awareness of protection of intellectual property including educational and dissemination projects on the use of intellectual property as well as on the enforcement of intellectual property rights.

SECTION B

Standards concerning intellectual property

SUB-SECTION 1

Copyright and related rights

ARTICLE 14.8

Authors

Each Party shall provide for authors the exclusive right to authorise or prohibit:

- (a) direct or indirect reproduction by any means and in any form, in whole or in part, of their works;
- (b) any form of distribution to the public, by sale or otherwise, of the original of their works or of copies thereof; each Party may determine the conditions under which the exhaustion of the right set out in this provision applies after the first sale or other transfer of ownership of the original or a copy of the work with the authorisation of the author; and
- (c) any communication to the public of their works by wire or wireless means, including the making available to the public of their works in such a way that members of the public may access them from a place and at a time individually chosen by them.

ARTICLE 14.9

Performers

Each Party shall provide for performers the exclusive right to authorise or prohibit:

- (a) the fixation of their performances;
- (b) direct or indirect reproduction by any means and in any form, in whole or in part, of fixations of their performances;
- (c) the distribution to the public, by sale or otherwise, of fixations of their performances in phonograms; each Party may determine the conditions under which the exhaustion of the right set out in this provision applies after the first sale or other transfer of ownership of the original or a copy of the fixed performance with the authorisation of the performer;
- (d) the making available to the public of fixations of their performances, by wire or wireless means, in such a way that members of the public may access them from a place and at a time individually chosen by them; and
- (e) the broadcasting by wireless means and the communication to the public of their performances, except where the performance is itself already a broadcast performance or is made from a fixation.

ARTICLE 14.10

Producers of phonograms

Each Party shall provide for phonogram producers the exclusive right to authorise or prohibit:

- (a) direct or indirect reproduction by any means and in any form, in whole or in part, of their phonograms;
- (b) the distribution to the public, by sale or otherwise, of their phonograms, including copies; each Party may determine the conditions under which the exhaustion of the right set out in this provision applies after the first sale or other transfer of ownership of the original or a copy of the phonogram with the authorisation of the producer of the phonogram; and
- (c) the making available to the public of their phonograms, by wire or wireless means, in such a way that members of the public may access them from a place and at a time individually chosen by them.

ARTICLE 14.11

Broadcasting organisations

Each Party shall provide broadcasting organisations with the exclusive right to authorise or prohibit:

- (a) the fixation of their broadcasts;
- (b) the reproduction of fixations of their broadcasts;

- (c) the making available to the public¹ of their broadcasts, by wire or wireless means, which is made in response to a request from a member of the public;²
- (d) the rebroadcasting of their broadcasts by wireless means; and
- (e) the communication to the public of their broadcasts if such communication is made in places accessible to the public against payment of an entrance fee; each Party may determine the conditions under which that exclusive right may be exercised.

ARTICLE 14.12

Use of phonograms

The Parties agree to discuss measures to ensure adequate remuneration for performers and producers of phonograms when phonograms published for commercial purposes are used for broadcasting or for any communication to the public.

¹ For greater certainty, for the United Kingdom, this right is limited to situations where the request is made from a place and at a time individually chosen by a member of the public.

² For greater certainty, for Japan, this subparagraph shall be applied to the form of public transmission which occurs automatically in response to a request from the public, except for those which occur manually.

ARTICLE 14.13

Term of protection¹

1. The term of protection for rights of an author of a literary or artistic work within the meaning of Article 2 of the Berne Convention shall run for the life of the author and for 70 years after the author's death, irrespective of the date when the work is lawfully made available to the public. If the term of protection for those rights is counted on a basis other than the life of a natural person, such term shall be no less than 70 years after the work is lawfully made available to the public. Failing such making available within 70 years after the creation of the work, the term of protection shall be no less than 70 years from the work's creation.
2. The term of protection for rights of performers shall be no less than 50 years after the performance.
3. The term of protection for rights of producers of phonograms shall be no less than 70 years after the phonogram was published. Failing such publication within at least 50 years from the fixation of the phonogram, the term of protection shall be no less than 50 years after the fixation was made².
4. The term of protection for rights in broadcasts shall be no less than 50 years after the first transmission of the broadcast.
5. The terms set out in this Article shall be counted from the first of January of the year following the year of the event which gives rise to them.

¹ Nothing in this Article shall prevent a Party from providing longer terms of protection than those specified in the Article.

² Each Party may adopt effective measures in order to ensure that the profit generated during the 20 years of protection beyond 50 years is shared fairly between the performers and producers of phonograms.

ARTICLE 14.14

Limitations and exceptions

Each Party may provide for limitations or exceptions to the rights set out in Articles 14.8 to 14.12 only in certain special cases which neither conflict with a normal exploitation of the subject matter nor unreasonably prejudice the legitimate interests of the right holders, in accordance with the conventions and international agreements to which it is party.

ARTICLE 14.15

Artist's resale right in works of art

The Parties agree to exchange views and information on issues related to a right to an interest in the resale of an original work of art and the situation in this regard in the United Kingdom and in Japan.

ARTICLE 14.16

Collective management

1. The Parties recognise the importance of fostering cooperation between their respective collective management organisations for the purposes of facilitating licensing of content between such collective management organisations, as well as encouraging¹ transfer of royalties for use of works or other copyright-protected subject matters of the nationals of the other Party.
2. Each Party shall ensure that its collective management organisations are encouraged to:
 - (a) operate to collect and distribute revenues to the right holders they represent in a manner that is fair, efficient, transparent and accountable; and

¹ For greater certainty, "encouraging" does not require a Party to intercede in any contractual arrangements between collective management organisations.

(b) adopt open and transparent record keeping of the collection and distribution of revenues.

3. The Parties endeavour to facilitate non-discriminating treatment by collective management organisations of right holders they represent either directly or via another collective management organisation.

ARTICLE 14.17

Protection of existing subject matter

1. Each Party shall apply Article 18 of the Berne Convention and paragraph 6 of Article 14 of the TRIPS Agreement, *mutatis mutandis*, to works, performances and phonograms, and the rights in and protections afforded to those subject matters as required by this Sub-Section.

2. A Party shall not be required to restore protection to subject matter that, on the date of entry into force of this Agreement, has fallen into the public domain in its territory.

ARTICLE 14.18

Technological protection measures

Each Party shall provide adequate legal protection and effective legal remedies against the circumvention of effective technological measures that are used by authors, performers or producers of phonograms in connection with the exercise of their rights under the laws and regulations of the Party and that restrict acts, in respect of their works, performances or phonograms, which are not authorised by the authors, performers or producers of phonograms concerned or permitted by the laws and regulations of the Party.

ARTICLE 14.19

Rights management information

1. Each Party shall provide adequate and effective legal remedies against any person knowingly performing any of the following acts knowing, or with respect to civil remedies having reasonable grounds to know, that it will induce, enable, facilitate or conceal an infringement of copyright and related rights:
 - (a) to remove or alter any electronic rights management information without authority; and
 - (b) to distribute, import for distribution, broadcast, communicate or make available to the public, without authority, works, copies of works, performances, copies of fixed performances or phonograms knowing that electronic rights management information has been removed or altered without authority.

2. The term "rights management information" means information which identifies a work, performance or phonogram; the author of the work, the performer of the performance or the producer of the phonogram; the owner of any right in the work, performance or phonogram; or information about the terms and conditions of the use of the work, performance or phonogram; and any numbers or codes that represent such information, when any of these items of information is attached to a copy of a work, a fixed performance or a phonogram or appears in connection with the communication or making available of a work, a fixed performance or a phonogram to the public.

SUB-SECTION 2

Trademarks

ARTICLE 14.20

Rights conferred by a trademark

Each Party shall ensure that the owner of a registered trademark has the exclusive right to prevent all third parties not having the owner's consent from using¹ in the course of trade identical or similar signs for goods or services which are identical or similar to those in respect of which the trademark is registered, where such use would result in a likelihood of confusion. In the case of the use of an identical sign for identical goods or services, a likelihood of confusion shall be presumed. The rights described above shall not prejudice any existing prior rights nor shall they affect the possibility of a Party to make rights available on the basis of use.

ARTICLE 14.21

Exceptions

Each Party shall provide for limited exceptions to the rights conferred by a trademark such as the fair use of descriptive terms² and may provide for other limited exceptions, provided that those exceptions take account of the legitimate interest of the owner of the trademark and of third parties.

¹ For the purposes of this Article, "using" such sign includes, at least, importing and exporting goods or packages of goods to which the sign is affixed.

² The fair use of descriptive terms includes the use of a sign to indicate the geographic origin of the goods or services in accordance with honest practices in industrial or commercial matters.

ARTICLE 14.22

Preparatory acts deemed as infringement

With regard to labels and packaging, each Party shall provide that at least each of the following preparatory acts are deemed as an infringement of a registered trademark if the act has been performed without the consent of the registered trademark owner:

- (a) the manufacture;
- (b) the importation; and
- (c) the presentation¹

of labels or packaging bearing² a sign which is identical or similar to the registered trademark, for the purpose of using such sign or causing it to be used in the course of trade for goods or services which are identical or similar to those in respect of which the trademark is registered.

ARTICLE 14.23

Well-known trademarks

1. For the purpose of giving effect to the protection of well-known trademarks, as referred to in Article 6*bis* of the Paris Convention and paragraphs 2 and 3 of Article 16 of the TRIPS Agreement, the Parties affirm the importance of the Joint Recommendation Concerning Provisions on the Protection of Well-Known Marks adopted by the Assembly of the Paris Union for the Protection of Industrial Property and the General Assembly of the WIPO at the Thirty-Fourth Series of Meetings of the Assemblies of the Member States of the WIPO in 1999.

¹ For the purposes of this Article, the United Kingdom considers "presentation" as offering or putting on the market and Japan considers "presentation" as assignment.

² For the purposes of this Article, for Japan, "bearing" means indicating.

2. Neither Party shall require as a condition for determining that a trademark is well-known that the trademark has been registered in the Party or in another country, included on a list of well-known trademarks, or given prior recognition as a well-known trademark.

ARTICLE 14.24

Bad faith trademarks

Each Party shall provide that its competent authority has the authority to refuse an application or cancel a registration where the application to register the trademark was made in bad faith, in accordance with its laws and regulations.^{1 2}

ARTICLE 14.25

Registration and renewal processes

To maintain a streamlined trademark registration system that can adapt to technological advances, the Parties recognise the importance of maintaining best practice for the efficient registration and renewal processes for trademarks.

¹ For the purposes of this Article, a Party may provide that the competent authority of a Party may take into consideration whether the trademark is identical or similar to a well-known trademark of another person.

² The Parties understand that an application to register a trademark, which is identical or similar to a trademark well-known in either Party or in a third country as indicating the goods or services of another person, may be considered as an application made in bad faith as determined in accordance with the applicable laws and regulations of each Party.

SUB-SECTION 3

Geographical indications

ARTICLE 14.26

Scope

1. This Sub-Section applies to the recognition and protection of geographical indications for wines, spirits and other alcoholic beverages¹ as well as agricultural products² which originate in the Parties.
2. For the purposes of this Chapter, "geographical indications" means indications which identify a good as originating in the territory of a Party, or a region or locality in that Party's territory, where a given quality, reputation or other characteristic of the good is essentially attributable to its geographical origin.
3. Geographical indications of a Party listed in Annex 14-B shall be protected by the other Party under this Agreement if they fall within the types of goods that the other Party protects in accordance with its laws and regulations as listed in Annex 14-A.

¹ For the purposes of this Sub-Section, with respect to the protection of geographical indications in Japan, "alcoholic beverages" means beverages containing one per cent of alcohol or more.

² For the purposes of this Sub-Section, with respect to the protection of geographical indications in Japan, "agricultural products" means agricultural, forestry and fishery products as well as foodstuffs excluding alcoholic beverages.

ARTICLE 14.27

System of protection of geographical indications

1. Each Party shall establish or maintain a system for the registration¹ and protection of geographical indications in its territory.
2. The system referred to in paragraph 1 shall contain at least the following elements:
 - (a) an official means to make available to the public the list of registered geographical indications;
 - (b) an administrative process to verify that a geographical indication to be registered as referred to in subparagraph (a) identifies a good as originating in the territory of a Party, or a region or locality in that Party's territory, where a given quality, reputation or other characteristic of the good is essentially attributable to its geographical origin;
 - (c) an opposition procedure that allows the legitimate interests of third parties to be taken into account; and
 - (d) a procedure for the cancellation² of the protection of a geographical indication, taking into account the legitimate interests of third parties and the users of the registered geographical indications in question.³

¹ For the purposes of this Sub-Section, with respect to the protection of geographical indications in Japan, "registration" and "register" respectively may be deemed to be synonymous with "designation" or "confirmation of protection" and "designate" or "confirm protection" under its relevant laws and regulations.

² For the purposes of this Sub-Section, with respect to the protection of geographical indications in Japan, "cancellation" may be deemed to be synonymous with "exemption from protection" under its relevant laws and regulations.

³ Without prejudice to its laws and regulations on the system referred to in paragraph 1, each Party shall provide for legal means for the invalidation of the registration of geographical indications.

ARTICLE 14.28

Lists of geographical indications

1. Following the completion of an opposition procedure and an examination of the geographical indications of the United Kingdom listed in Section A of Part 1 and Section A of Part 2 of Annex 14-B, Japan shall recognise that those indications are geographical indications within the meaning of paragraph 1 of Article 22 of the TRIPS Agreement and that they have been registered by the United Kingdom under the system referred to in Article 14.27. Japan shall protect those geographical indications in accordance with this Sub-Section.

2. Following the completion of an opposition procedure and an examination of the geographical indications of Japan listed in Section B of Part 1 and Section B of Part 2 of Annex 14-B, the United Kingdom shall recognise that those indications are geographical indications within the meaning of paragraph 1 of Article 22 of the TRIPS Agreement and that they have been registered by Japan under the system referred to in Article 14.27. The United Kingdom shall protect those geographical indications in accordance with this Sub-Section.

ARTICLE 14.29

Scope of protection of geographical indications

1. Subject to Article 14.33 each Party shall, in respect of geographical indications of the other Party listed in Annex 14-B, provide the legal means for interested parties to prevent in its territory:¹

¹ For the purposes of this paragraph, and notwithstanding Sub-Section 2 of Section C, each Party may provide for enforcement by administrative action.

- (a) the use of a geographical indication identifying a good for a like good¹ not meeting the applicable requirement of specifications of the geographical indication even if:
 - (i) the true origin of the good is indicated;
 - (ii) the geographical indication is used² in translation or transliteration³; or
 - (iii) the geographical indication is accompanied by expressions such as "kind", "type", "style", "imitation", or the like;
- (b) the use of any means in the designation or presentation of a good that indicates or suggests that the good in question originates in a geographical area other than the true place of origin in a manner which misleads the public as to the geographical origin or nature of the good; and
- (c) any other use which constitutes an act of unfair competition within the meaning of Article 10*bis* of the Paris Convention.

2. Each Party may determine the practical conditions under which the homonymous geographical indications will be differentiated from each other in its territory, taking into account the need to ensure equitable treatment of the producers concerned and that consumers are not misled.

¹ For the purposes of this paragraph, paragraph 4 of Article 14.31 and paragraphs 1 and 2 of Article 14.33, "like good", in relation to a good for which a geographical indication has been protected in a Party's system as referred to in paragraph 2 of Article 14.27, means a good that would fall within the same category of good as the good for which a geographical indication has been registered in that Party.

² For greater certainty, it is understood that this is assessed on a case-by-case basis. This provision does not apply where evidence is provided that there is no link between the protected name and the translated or transliterated term.

³ For the purposes of this Sub-Section, transliteration covers the conversion of characters following the phonetics of the original language or languages of the relevant geographical indication.

3. If a Party intends to protect, pursuant to an international agreement, a geographical indication of a third country which is homonymous with a geographical indication of the other Party which is protected under this Agreement, the former Party shall inform no later than on the date of the publication for opposition, the other Party of the opportunity to comment, provided that such opposition procedure for the relevant geographical indication of the third country to be protected commences after the date of entry into force of this Agreement.

4. In the opposition procedure and examination referred to in Article 14.28, each Party may consider the following grounds on which that Party shall not be required to protect a name as a geographical indication in Annex 14-B:

- (a) that name conflicts with the name of a plant variety or an animal breed and as a result is likely to mislead the consumer as to the true origin of the good; and
- (b) that name is the term customary in common language as the common name for the good concerned.

ARTICLE 14.30

Scope of the use of geographical indications

1. Any person may use any geographical indication protected under this Sub-Section provided that such use is related to the goods as identified by that geographical indication and in compliance with the scope of protection under this Agreement.

2. Once a geographical indication of a Party is protected under this Agreement in the other Party, the legitimate use of such protected name shall not be subject to any user registration or further charges in the other Party.

ARTICLE 14.31

Relationship with trademarks

1. If a geographical indication is protected under this Sub-Section, each Party shall refuse to register a trademark the use of which would be likely to mislead as to the quality of the good, provided that an application to register the trademark is submitted after the applicable date for protection of the geographical indication in the territory concerned¹ as referred to in paragraphs 2 and 3. Trademarks registered in breach of this paragraph shall be invalidated.
2. For geographical indications referred to in Article 14.28 and listed in Annex 14-B on the date of entry into force of this Agreement, the applicable date for protection shall be the date of entry into force of this Agreement.
3. For geographical indications referred to in Article 14.34 and not listed in Annex 14-B on the date of entry into force of this Agreement, the applicable date for protection shall be the date on which the amendment to Annex 14-B enters into force.
4. The Parties acknowledge that the existence of a prior conflicting trademark in a Party would not completely preclude the protection under this Agreement of a subsequent geographical indication for like goods in that Party.²
5. If a trademark has been applied for or registered in good faith, or if rights to a trademark have been acquired through use in good faith, in a Party, before a geographical indication is protected under this Agreement in that Party, measures adopted to implement this Sub-Section shall not prejudice the eligibility for or the validity of the registration of the trademark, or the right to use the trademark, on the basis that such a trademark is identical with, or similar to, the geographical indication.

¹ For the purposes of paragraph 1, the examination of the trademark application which is filed in a Party after 1 February 2019 or the date of publication for opposition of a geographical indication referred to in Article 14.28, whichever is later, shall take into account the publication for opposition of the geographical indication.

² The competent authorities may require certain conditions for the protection of a geographical indication which conflicts with a prior existing trademark.

ARTICLE 14.32

Enforcement of protection

Each Party shall authorise its competent authorities to take appropriate measures *ex officio* or on request of an interested party in accordance with its laws and regulations to protect geographical indications listed in Annex 14-B.

ARTICLE 14.33

Exceptions

1. Notwithstanding paragraph 1 of Article 14.29, a Party shall prevent the continuation of a prior use in its territory, in connection with goods or services, of a particular geographical indication of the other Party listed in Annex 14-B, identifying an agricultural product for a like good, after a transitional period of a maximum of seven years from the date of the protection by the former Party of the said geographical indication. Goods produced in the former Party and concerned by such uses shall bear clear and visible indication of the true geographical origin.
2. Notwithstanding paragraph 1 of Article 14.29, except when paragraph 4 of Article 24 of the TRIPS Agreement is applicable, a Party shall prevent the continuation of a prior use in its territory, in connection with goods or services, of a particular geographical indication of the other Party listed in Annex 14-B, identifying wine, spirit or other alcoholic beverage for a like good, after a transitional period of a maximum of five years from the date of the protection by the former Party of the said geographical indication¹. Goods produced in the former Party and concerned by such uses shall bear clear and visible indication of the true geographical origin.

¹ Notwithstanding this paragraph, for geographical indications listed in Annex 14-B as of the date of entry into force of this Agreement identifying wine, spirits or other alcoholic beverages, the transitional period shall be a maximum of three years from the date of entry into force of this Agreement.

3. Each Party may determine the practical conditions under which such use referred to in paragraphs 1 and 2 will be differentiated from the geographical indication in its territory, taking into account the need to ensure that consumers are not misled.
4. The transitional period referred to in paragraph 1 shall not apply if the use of the geographical indication for the good concerned which is produced in the territory of the other Party as referred to in paragraph 1 does not comply with the relevant laws and regulations as listed in Annex 14-A applicable in the territory of that Party.
5. Nothing in this Sub-Section shall prejudice the right of any person to use, in the course of trade, that person's name or the name of that person's predecessor in business, except where such name is used in such a manner as to mislead the public.

ARTICLE 14.34

Amendment of the lists of geographical indications

1. The Parties agree on the possibility to amend the lists of geographical indications in Annex 14-B in accordance with paragraphs 3 and 4 of Article 14.61 after having completed the opposition procedure and after having examined the geographical indications as referred to in Article 14.28 to the satisfaction of both Parties.
2. Paragraph 4 of Article 14.29 applies as regards the addition of a name to be protected as a geographical indication in Annex 14-B.
3. Nothing in this Sub-Section shall oblige a Party to protect a geographical indication of the other Party which is not or ceases to be protected in accordance with the laws and regulations of the other Party. Each Party shall notify the other Party if a geographical indication ceases to be protected in the territory of the Party of origin.
4. On request of a Party, the Parties shall hold consultations for the amendment of Annex 14-B as regards any matter affecting the continuation of the protection of the geographical indications listed in that Annex with a view to reaching a mutually acceptable solution.

5. The Parties shall, as soon as practically possible after the entry into force of this Agreement, enter into consultations with a view to adding to the lists of geographical indications in Annex 14-B, existing geographical indications identifying a good as originating in the territory of a Party and protected in such territory in accordance with its laws and regulations, which are not yet listed in that Annex. Each Party shall provide to the other Party the list of geographical indications it seeks to add to Annex 14-B for protection in the territory of the other Party, as well as their specifications, and the transcriptions into Japanese (for geographical indications of the United Kingdom) or the Latin alphabet (for geographical indications of Japan) for both the geographical indications and their specifications. As soon as practically possible after receipt of such information and in accordance with its laws and regulations, each Party shall conduct an examination and opposition procedure for those geographical indications. As soon as practically possible after the completion of the examination and opposition procedure, the Committee on Intellectual Property shall make recommendations to the Joint Committee on amendments to Annex 14-B to add the names that are eligible for protection as geographical indications, in accordance with paragraph 3 of Article 14.61.

SUB-SECTION 4

Industrial designs¹

ARTICLE 14.35

Industrial designs

1. Each Party shall provide for the protection of independently created industrial designs that are new and original², including designs of a part of a product³, regardless of whether or not the part can be separated from the product. This protection shall be provided by registration and shall confer an exclusive right upon their holders in accordance with the provisions of this Article.

2. A design applied to or incorporated in a product which constitutes a component part of a complex product shall be considered to be new and original in the following circumstances⁴:

- (a) if the component part, once it has been incorporated into the complex product, remains visible during normal use⁵ of the latter; and
- (b) to the extent that those visible features of the component part fulfil in themselves the requirements as to novelty and originality.

¹ For the purposes of this Sub-Section, for the United Kingdom, "industrial designs" refers to registered designs.

² For the purposes of this Article, a Party may consider, in accordance with its laws and regulations, that a design "having individual character" is original.

³ For the purposes of this paragraph and paragraph 2, for Japan, "product" shall be interpreted as "article".

⁴ As an alternative to the circumstances provided for in subparagraphs (a) and (b), a Party may consider a design applied to or incorporated in a product which constitutes a component part of a complex product to be new and original in circumstances in accordance with its laws and regulations.

⁵ For the purposes of this paragraph, "normal use" shall mean use by the end user, excluding maintenance, servicing or repair work.

3. Each Party may provide limited exceptions to the protection of industrial designs in a manner consistent with paragraph 2 of Article 26 of the TRIPS Agreement.
4. The provisions of this Article shall be without prejudice to any provisions of this Chapter or of the laws and regulations of each Party relating to other intellectual property including unregistered appearances of products, copyright, trademarks or other distinctive signs and patents.
5. Each Party shall ensure that an owner of a protected industrial design has at least the right to prevent third parties not having the owner's consent from making, offering for sale, selling, importing or exporting articles bearing or embodying a design which is identical or similar to the protected design, when such act is undertaken for commercial purposes.
6. Each Party shall provide that an applicant for an industrial design registration may request the competent authority to maintain the design unpublished for a period designated by the applicant not exceeding the period provided for in its laws and regulations.
7. Each Party shall ensure that the total term of protection available for industrial designs does not end before the expiration of a period of 25 years from the date on which the application was made or is treated as having been made.

ARTICLE 14.36

Multiple design applications¹

Each Party shall provide a system for the registration of industrial designs which allows for two or more designs to be registered through the filing of one application.

¹ The Parties understand that Japan shall implement the obligations referred to in this Article only after the relevant laws and regulations of Japan have come into force and, in any event, within six months of the date of entry into force of this Agreement.

SUB-SECTION 5

Unregistered appearance of products

ARTICLE 14.37

Unregistered appearance of products

1. The Parties recognise that the appearance of products may be protected through industrial designs, copyright or unfair competition prevention legislation.
2. Each Party shall provide legal means to prevent the use of the unregistered appearance of a product, if such use results from copying the unregistered appearance of the product to the extent provided by its laws and regulations. Such use shall at least cover offering for sale, putting on the market, importing or exporting the product.¹
3. The duration of protection available for the unregistered appearance of a product shall amount to at least three years according to the respective laws and regulations of the Parties.

¹ For the purposes of this Article, "copying", "appearances", "offering", and "putting on the market" may be deemed by a Party to be synonymous with "imitating", "configuration", "displaying" and "selling", respectively.

SUB-SECTION 6

Patents

ARTICLE 14.38

Patents

1. Each Party shall ensure that a patent confers on its owner exclusive rights:
 - (a) where the subject matter of a patent is a product, to prevent third parties not having the owner's consent from making, using, offering for sale, selling, importing for these purposes or exporting¹ that product; and
 - (b) where the subject matter of a patent is a process, to prevent third parties not having the owner's consent from using the process, and from using, offering for sale, selling, importing for these purposes or exporting at least the product obtained directly by that process.
2. Each Party may provide limited exceptions to the exclusive rights conferred by a patent, provided that such exceptions do not unreasonably conflict with a normal exploitation of the patent and do not unreasonably prejudice the legitimate interests of the patent owner, taking account of the legitimate interests of third parties.
3. The Parties recognise the importance of providing a unitary patent protection system including a unitary judicial system in their respective territories.
4. The Parties shall continue to cooperate to enhance international substantive patent law harmonisation, *inter alia* on grace period, prior user rights and publication of pending patent applications.

¹ For the purposes of this paragraph, a Party may interpret "exporting" to fall within the scope of "offering for sale" and fulfil its obligation relating to "exporting" by complying with its obligation relating to "offering for sale".

5. The Parties shall give due consideration to the cooperation for enhancing mutual utilisation of search and examination results, such as that based upon the Patent Cooperation Treaty and any other utilisation¹, so as to allow applicants to obtain patents in an efficient and expeditious manner, without prejudice to their respective substantive patent examination.

ARTICLE 14.39

Patents and public health

1. The Parties recognise the importance of the Doha Declaration on the TRIPS Agreement and Public Health, adopted at Doha on 14 November 2001 by the WTO Ministerial Conference. In interpreting and implementing the rights and obligations under this Chapter, the Parties shall ensure consistency with that Declaration.

2. Each Party shall respect Article 31*bis* of the TRIPS Agreement, as well as the Annex and Appendix to the Annex related thereto, which entered into force on 23 January 2017.

¹ Such utilisation may include that based upon the Patent Prosecution Highway.

ARTICLE 14.40

Extension of the period of protection conferred by a patent on pharmaceutical products¹ and agricultural chemical products²

With respect to the patents which are granted for inventions related to pharmaceutical products or agricultural chemical products, each Party shall, subject to the terms and conditions of its applicable laws and regulations, provide for a compensatory term of protection for a period during which a patented invention cannot be worked due to marketing approval process. As of the date of signing of this Agreement, the maximum compensatory term is stipulated as being five years³ by the relevant laws and regulations of each Party.

SUB-SECTION 7

Trade secrets and undisclosed test or other data

ARTICLE 14.41

Scope of protection of trade secrets

1. Each Party shall ensure in its laws and regulations adequate and effective protection of trade secrets in accordance with paragraph 2 of Article 39 of the TRIPS Agreement.

¹ For the United Kingdom, "pharmaceutical products" refers in this Article to medicinal products as defined in Regulation (EC) No 469/2009 of the European Parliament and of the Council of 6 May 2009 concerning the supplementary protection certificate for medicinal products.

² For the United Kingdom, "agricultural chemical products" refers in this Article to plant protection products as defined in Regulation (EC) No 1610/96 of the European Parliament and of the Council of 23 July 1996 concerning the creation of a supplementary protection certificate for plant protection products.

³ For the United Kingdom, a further six months extension is possible in the case of medicinal products for which paediatric studies have been carried out, and the results of those studies are reflected in the product information.

2. For the purposes of this Article and Sub-Section 3 of Section C:

(a) "trade secret" means information that:

(i) is secret in the sense that it is not, as a body or in the precise configuration and assembly of its components, generally known among or readily accessible to persons within the circles that normally deal with the kind of information in question;

(ii) has commercial value because it is secret; and

(iii) has been subject to reasonable steps under the circumstances, by the person lawfully in control of the information, to keep it secret; and

(b) "trade secret holder" means any person lawfully in control of a trade secret.

3. For the purposes of this Article and Sub-Section 3 of Section C, each Party shall provide, in accordance with its laws and regulations, that at least the following conduct shall be considered contrary to honest commercial practices:

(a) the acquisition of a trade secret without the consent of the trade secret holder, whenever carried out by wrongful means, or, alternatively, unauthorised access to, appropriation of, or copying of any documents, objects, materials, substances or electronic files, lawfully under the control of the trade secret holder, containing the trade secret or from which the trade secret can be deduced;

(b) the use or disclosure of a trade secret whenever carried out, without the consent of the trade secret holder, by a person who is found to meet any of the following conditions:

(i) having acquired the trade secret in a manner referred to in subparagraph (a);

(ii) being in breach of a confidentiality agreement or any other duty not to disclose the trade secret, with an intention to gain unfair profit or to cause damage to the trade secret holder; or

(iii) being in breach of a contractual or any other duty to limit the use of the trade secret, with an intention to gain unfair profit or to cause damage to the trade secret holder; and

(c) the acquisition, use or disclosure of a trade secret whenever carried out by a person who, at the time of the acquisition, use or disclosure, knew or ought, under the circumstances, to have known¹ that the trade secret had been obtained directly or indirectly from another person who was disclosing the trade secret in a manner referred to in subparagraph (b), including when a person induced another person to carry out the actions referred to in subparagraph (b).

4. Nothing in this Sub-Section shall require a Party to consider any of the following conduct as contrary to honest commercial practices or subject those conducts to the measures, procedures, and remedies referred to in Sub-Section 3 of Section C:

(a) independent discovery or creation by a person of the relevant information;

(b) reverse engineering of a product by a person who is lawfully in possession of it and who is free from any legally valid duty to limit the acquisition of the relevant information;

(c) acquisition, use or disclosure of information required or allowed by its relevant laws and regulations;

(d) use by employees of their experience and skills honestly acquired in the normal course of their employment; or

(e) disclosure of information in the exercise of the right to freedom of expression and information.

¹ For the purposes of this Article, a Party may interpret "ought to have known" as "was grossly negligent in failing to know".

ARTICLE 14.42

Treatment of test data in marketing approval procedure

1. Each Party shall, in accordance with its relevant laws and regulations, prevent applicants for marketing approval for pharmaceutical products¹ which utilise new active pharmaceutical ingredients from relying on or referring to undisclosed test or other data submitted to its competent authority by the first applicant for a certain period of time counted from the date of approval of that application. As of the date of entry into force of this Agreement, such period of time is stipulated as being no less than six years by the relevant laws and regulations of each Party.

2. If a Party requires as a condition for approving the marketing of agricultural chemical products² which utilise new chemical entities, the submission of undisclosed test or other data, the origination of which involves a considerable effort, that Party shall ensure that, in accordance with its relevant laws and regulations, applicants for marketing approval are either:
 - (a) prevented from relying on or referring to such data submitted to its competent authority by the first applicant for a period of at least 10 years counted from the date of approval of that application; or
 - (b) generally required to submit a full set of test data, even in cases where there was a prior application for the same product, for a period of at least 10 years, counted from the date of approval of a prior application.

¹ For the United Kingdom, "pharmaceutical products" refers in this Article to medicinal products as defined in Regulation (EC) No 469/2009 of the European Parliament and of the Council of 6 May 2009 concerning the supplementary protection certificate for medicinal products.

² For the United Kingdom, "agricultural chemical products" refers in this Article to plant protection products as defined in Regulation (EC) No 1610/96 of the European Parliament and of the Council of 23 July 1996 concerning the creation of a supplementary protection certificate for plant protection products.

SUB-SECTION 8

New varieties of plants

ARTICLE 14.43

New varieties of plants

Each Party shall provide for the protection of new varieties of all plant genera and species in accordance with its rights and obligations under the 1991 UPOV Convention.

SUB-SECTION 9

Unfair competition

ARTICLE 14.44

Unfair competition

1. Each Party shall provide for effective protection against acts of unfair competition in accordance with the Paris Convention¹.

¹ For greater certainty, it is understood by the Parties that Article 10*bis* of the Paris Convention covers acts of unfair competition in relation to the supply of services in accordance with their respective laws and regulations.

2. In connection with the respective systems of the United Kingdom and Japan for the management of their country-code top-level domain (ccTLD) domain names¹, appropriate remedies² shall be available, in accordance with their respective laws and regulations, at least in cases in which a person registers or holds, with a bad faith intent to profit, a domain name that is identical or confusingly similar to a trademark.

3. Each Party shall provide for effective protection against unauthorised use of trademarks through the implementation of paragraph (2) of Article 6*septies* of the Paris Convention.

¹ For greater certainty, for the United Kingdom, this paragraph applies only to ".uk" domain names.

² The Parties understand that such remedies may include, among other things, revocation, cancellation and transfer of the registered domain name, injunctive relief against the person that registered or holds the registered domain name and against the domain name registry, or damages against the person that registered or holds the domain name.

SECTION C

Enforcement

SUB-SECTION 1

General provisions

ARTICLE 14.45

Enforcement – general

1. The Parties affirm their commitments under the TRIPS Agreement and in particular Part III thereof. Each Party shall provide for the following complementary measures, procedures and remedies¹ necessary to ensure the enforcement of intellectual property rights. The measures, procedures and remedies shall be fair and equitable, and shall not be unnecessarily complicated or costly, or entail unreasonable time-limits or unwarranted delays.
2. The measures, procedures and remedies referred to in paragraph 1 shall be effective, proportionate and dissuasive² and shall be applied in such a manner as to avoid the creation of barriers to legitimate trade and to provide for safeguards against their abuse.
3. Each Party shall make all reasonable efforts to:
 - (a) encourage the establishment of public or private advisory groups to address issues of at least counterfeiting and piracy; and

¹ Without prejudice to the civil and administrative measures, procedures and remedies laid down in this Chapter, a Party may provide for other appropriate sanctions in cases where intellectual property rights have been infringed.

² For the purposes of this Article, "dissuasive" may be deemed by a Party to be synonymous with "deterrent" under Article 41 of the TRIPS Agreement.

- (b) ensure internal coordination among, and facilitate joint actions by, its competent authorities concerned with enforcement of intellectual property rights, subject to their available resources.

ARTICLE 14.46

Entitled applicants

Each Party shall recognise as persons entitled to seek application of the measures, procedures and remedies referred to in this Section:

- (a) the holders of intellectual property rights in accordance with its laws and regulations;
- (b) the trade secret holders referred to in Article 14.41; and
- (c) all other persons and entities, as far as permitted by and in accordance with its laws and regulations.

SUB-SECTION 2

Enforcement – civil remedies^{1 2}

ARTICLE 14.47

Measures for preserving evidence

1. The judicial authorities of each Party shall have the authority to order prompt and effective provisional measures to preserve relevant evidence in regard to the alleged infringement, in accordance with procedures which ensure the protection of confidential information as appropriate.
2. The judicial authorities of each Party shall have the authority to adopt provisional measures *inaudita altera parte* where appropriate, in particular if any delay is likely to cause irreparable harm to the right holder or if there is a demonstrable risk of evidence being destroyed.
3. In cases of intellectual property rights infringements, each Party shall provide that in civil judicial proceedings its judicial authorities have the authority to order the seizure or other taking into custody of suspect goods, materials and implements relevant to the act of infringement and of documentary evidence, either originals or copies thereof, relevant to the act of infringement.

¹ This Sub-Section applies for intellectual property rights described in Sub-Sections 1 to 9 of Section B, excluding Sub-Section 7.

² For Japan, civil enforcement for geographical indications will be provided within the scope of Article 10*bis* of the Paris Convention and Article 22 of the TRIPS Agreement.

ARTICLE 14.48

Right of information

Without prejudice to its law governing privilege, the protection of confidentiality of information sources or the processing of personal data, each Party shall provide that in civil judicial proceedings concerning the enforcement of intellectual property rights, its judicial authorities have the authority, upon a justified request of the right holder, to order the infringer or the alleged infringer to provide the right holder or the judicial authorities, at least for the purpose of collecting evidence with relevant information as provided for in its applicable laws and regulations that the infringer or alleged infringer possesses or controls. Such information may include information regarding any person involved in any aspect of the infringement or alleged infringement and regarding the means of production or the channels of distribution of the infringing or allegedly infringing goods or services, including the identification of third persons allegedly involved in the production and distribution of such goods or services and of their channels of distribution.

ARTICLE 14.49

Provisional and precautionary measures

1. Each Party shall ensure that its judicial authorities may, on request of the applicant, issue against the alleged infringer an interlocutory injunction intended to prevent any imminent infringement of an intellectual property right, or to forbid, on a provisional basis and subject, where appropriate, to a recurring penalty payment where provided for by its laws and regulations, the continuation of the alleged infringements of that right, or to make such continuation subject to the lodging of guarantees intended to ensure the compensation of the right holder. An interlocutory injunction may also be issued, under the same conditions where appropriate, against a third party¹ over whom the relevant judicial authority exercises jurisdiction and whose services are used to infringe an intellectual property right.

¹ For the purposes of this Article, a Party may provide that a "third party" includes an intermediary.

2. An interlocutory injunction may also be issued to order the seizure or delivery up of goods suspected of infringing an intellectual property right, so as to prevent their entry into or movement within the channels of commerce.

3. In the case of an alleged infringement committed on a commercial scale, each Party shall ensure that if the applicant demonstrates circumstances likely to endanger the recovery of damages, its judicial authorities may order the precautionary seizure of the movable and immovable property of the alleged infringer, including the blocking of the alleged infringer's bank accounts and other assets.

ARTICLE 14.50

Corrective measures

1. Each Party shall ensure that its judicial authorities may order, on request of the applicant and without prejudice to any damages due to the right holder by reason of the infringement, at least the definitive removal from the channels of commerce, or the destruction, except in exceptional circumstances, of goods that they have found to be infringing an intellectual property right, without compensation of any sort. If appropriate, the judicial authorities may also order the destruction of materials and implements predominantly used in the creation or manufacture of those goods.

2. The judicial authorities of each Party shall have the authority to order that those measures shall be carried out at the expense of the infringer, unless particular reasons are invoked for not doing so.

ARTICLE 14.51

Injunctions

Each Party shall ensure that, if a judicial decision finds an infringement of an intellectual property right, its judicial authorities may issue an injunction aimed at prohibiting the continuation of the infringement against the infringer as well as, where appropriate, against a third party¹ over whom the relevant judicial authority exercises jurisdiction and whose services are used to infringe an intellectual property right.

ARTICLE 14.52

Damages

1. Each Party shall provide that in civil judicial proceedings its judicial authorities have the authority to order an infringer who, knowingly or with reasonable grounds to know, engaged in activities infringing intellectual property rights to pay the right holder damages adequate to compensate for the injury the right holder has suffered as a result of the infringement.
2. In determining the amount of damages for infringements of intellectual property rights, the judicial authorities of each Party may consider, *inter alia*, any legitimate measure of value that may be submitted by the right holder, which may include lost profits.
3. A Party may provide in its laws and regulations presumptions² for determining the amount of damages referred to in paragraph 1.

¹ For the purposes of this Article, a Party may provide that a "third party" includes an intermediary.

² This may include a presumption that the amount of damage is:

- (a) at least the amount that the right holder would have been entitled to receive for the exercise of his or her intellectual property rights, which may include reasonable royalty, to compensate a right holder for the unauthorised use of his or her intellectual property;
- (b) the profits earned by the infringer from the act of infringement; or
- (c) the quantity of the goods infringing the right holder's intellectual property rights and actually transferred to third persons, multiplied by the amount of profit per unit of goods which would have been sold by the right holder if there had not been the act of infringement.

ARTICLE 14.53

Costs

Each Party shall provide that its judicial authorities, where appropriate, have the authority to order, at the conclusion of civil judicial proceedings concerning infringements of intellectual property rights, that the prevailing party be awarded payment by the losing party of court costs or fees and appropriate attorney's fees, or any other expenses as provided for under its laws and regulations.

ARTICLE 14.54

Presumption of authorship or ownership

1. Each Party shall ensure that it is sufficient for the name of an author of a literary or artistic work to appear on the work in the usual manner in order for that author to be regarded as such, unless there is a proof to the contrary, and consequently to be entitled to institute infringement proceedings.
2. A Party may apply paragraph 1 *mutatis mutandis* to the holders of rights related to copyright with regard to their protected subject matter.

ARTICLE 14.55

Access to justice

The Parties recognise the importance of ensuring that right holders have access to justice and shall ensure that they have in place an effective judicial system and alternative dispute resolution mechanisms to allow right holders to enforce their rights without unwarranted delay and without unreasonable costs.

SUB-SECTION 3

Enforcement of protection against misappropriation of trade secrets

ARTICLE 14.56

Civil procedures and remedies

1. Each Party shall provide for appropriate civil judicial procedures and remedies for a trade secret holder to prevent, and obtain redress for, the acquisition, use or disclosure of a trade secret whenever carried out in a manner contrary to honest commercial practices.
2. Each Party shall provide, in accordance with its laws and regulations, that its judicial authorities have the authority to order that the parties, their lawyers and other persons concerned in the relevant civil judicial proceedings, are not permitted to use or disclose any trade secret or alleged trade secret which the judicial authorities have identified as confidential¹, in response to a duly reasoned application by an interested party and of which these parties, lawyers and other persons have become aware as a result of their participation in such civil judicial proceedings.

¹ For greater certainty, a Party may provide that its judicial authorities may identify a trade secret as confidential through a protective order.

3. In the relevant civil judicial proceedings each Party shall provide that its judicial authorities have at least the authority to:

- (a) order injunctive relief to prevent the acquisition, use or disclosure of the trade secret in a manner contrary to honest commercial practices;
- (b) order the person that knew or ought to have known¹ that he, she or it was acquiring, using or disclosing a trade secret in a manner contrary to honest commercial practices to pay the trade secret holder damages appropriate to the actual prejudice suffered as a result of such acquisition, use or disclosure of the trade secret;
- (c) take specific measures to preserve the confidentiality of any trade secret or alleged trade secret produced in civil judicial proceedings relating to the alleged acquisition, use and disclosure of a trade secret in a manner contrary to honest commercial practices. Such specific measures may include, in accordance with its laws and regulations, the possibility of restricting access to certain documents in whole or in part; of restricting access to hearings and their corresponding records or transcript; and of making available a non-confidential version of a judicial decision in which the passages containing trade secrets have been removed or redacted; and
- (d) impose sanctions on the parties, their lawyers and other persons concerned in the civil judicial proceedings for violation of judicial orders referred to in paragraph 2 concerning the protection of a trade secret or alleged trade secret produced in those proceedings.

4. A Party shall not be required to provide for the civil judicial procedures and remedies referred to in paragraph 1 when conduct contrary to honest commercial practices is carried out, in accordance with its relevant laws and regulations, to reveal misconduct, wrongdoing or illegal activity or to protect a legitimate interest recognised by law.

¹ For the purposes of this Article, a Party may interpret "ought to have known" as "was grossly negligent in failing to know".

SUB-SECTION 4

Enforcement – border measures

ARTICLE 14.57

Enforcement – border measures

1. With respect to goods imported or exported¹, each Party shall adopt or maintain procedures under which a right holder may submit applications requesting its customs authority to suspend the release of or detain goods suspected of infringing trademarks, copyright and related rights, geographical indications², patents, utility models, industrial designs, and plant variety rights (hereinafter referred to in this Article as "suspect goods") in its customs territory.
2. Each Party shall have in place electronic systems for the management by its customs authority of the applications referred to in paragraph 1 once they have been granted or recorded.
3. The customs authority of each Party shall decide on granting or recording the applications referred to in paragraph 1 within a reasonable period of time from the submission of the applications.
4. Each Party shall provide for the applications referred to in paragraph 1 to apply to multiple shipments.

¹ For the purposes of this Article, "goods imported or exported" means, for the United Kingdom, goods under customs control, being brought into or taken out from its customs territory or being there in temporary storage, placed under a customs procedure or re-exported.

² With respect to geographical indications, Japan may comply with the obligations set out in this Article by providing for administrative measures to prevent the release into its domestic market of suspect goods by its appropriate competent authorities, in accordance with its laws and regulations.

5. With respect to goods imported or exported, the customs authority of each Party shall have the authority to act upon its own initiative to suspend the release of or detain suspect goods in the customs territory of that Party.¹

6. Article 4.9 covers detection of suspect goods referred to in this Article.

7. Without prejudice to its laws and regulations relating to the privacy or confidentiality of information, a Party may authorise its customs authority to provide a right holder with information about goods, including a description and the quantities thereof, and if known, the name and address of the consignor, importer, exporter or consignee, and the country of origin of the goods, whose release has been suspended, or which have been detained.

8. A Party may adopt or maintain procedures by which its competent authorities may determine, within a reasonable period after the initiation of the procedures described in paragraphs 1 and 5, whether the suspect goods are infringing. In such case, the competent authorities shall have the authority to order the destruction of goods following a determination that the goods are infringing. A Party may have in place procedures allowing for the destruction of suspect goods without there being any need for the formal determination on the infringement, where the persons concerned agree or do not oppose to destruction.

9. If a Party requests right holders to bear the costs actually incurred for the storage or destruction of the goods whose release has been suspended, or which have been detained in accordance with paragraphs 1 and 5, those costs shall correspond to the services rendered for the storage or destruction of the goods.

¹ For the purposes of this paragraph, Japan may provide for penalties to be applied in cases of customs transit or transshipment of infringing goods. For such purposes,

- (a) "customs transit" means the customs procedure under which goods are transported under customs control from one customs office to another; and
- (b) "transshipment" means the customs procedure under which goods are transferred under customs control from the importing means of transport to the exporting means of transport within the area of one customs office which is the office of both importation and exportation.

10. There shall be no obligations to apply this Article to the import of goods put on the market in another country by or with the consent of the right holder. A Party may exclude from the application of this Article small quantities of goods of a non-commercial nature contained in travellers' personal luggage.

11. Consultations referred to in paragraph 4 of Article 4.3 shall also deal with the border measures by the customs authority of each Party under this Article.

12. The customs authorities of the Parties may cooperate on border measures against infringements of intellectual property covered by this Sub-Section.

13. Without prejudice to the responsibilities of the Committee on Intellectual Property referred to in Article 14.61, the Committee on Rules of Origin and Customs-Related Matters referred to in Article 4.14 may consider the possibility of cooperation on the following:

- (a) exchanging general information regarding seizures of infringing goods or suspect goods; and
- (b) holding a dialogue on specific topics of common interest concerning:
 - (i) general information regarding the use of risk management systems in the detection of suspect goods; and
 - (ii) general information regarding risk analysis in the fight against infringing goods.

SUB-SECTION 5

Enforcement – criminal remedies

ARTICLE 14.58

Criminal procedures and penalties

1. Each Party shall provide for criminal procedures and penalties to be applied at least in cases of wilful trademark counterfeiting or copyright or related rights piracy on a commercial scale¹.
2. Each Party shall treat wilful importation or exportation of counterfeit trademark goods or pirated copyright goods carried out on a commercial scale as unlawful activities subject to criminal penalties.²
3. Each Party shall provide for criminal procedures and penalties to be applied in cases of wilful importation³ and domestic use, in the course of trade and on a commercial scale, of a label or packaging:⁴
 - (a) to which a trademark has been applied without authorisation that is identical to, or cannot be distinguished from, a trademark registered in its territory; and
 - (b) that is intended to be used in the course of trade on goods that are identical to goods for which that trademark is registered.

¹ For the purposes of this Sub-Section, acts carried out on a commercial scale include at least those carried out as commercial activities for commercial advantage or financial gain.

² The Parties understand that a Party may comply with its obligation under this paragraph by providing that distribution or sale of counterfeit trademark goods or pirated copyright goods carried out on a commercial scale is an unlawful activity subject to criminal penalties.

³ A Party may comply with its obligation relating to importation of labels or packaging through its measures concerning distribution.

⁴ A Party may comply with its obligations under this paragraph by providing for criminal procedures and penalties to be applied to attempts to commit a trademark offence.

4. Recognising the need to address the unauthorised copying¹ of a cinematographic work from a performance in a movie theatre that causes significant harm to a right holder in the market for that work, and recognising the need to deter such harm, each Party shall adopt or maintain measures, which shall at a minimum include, but need not be limited to, appropriate criminal procedures and penalties.

5. With respect to the offences for which this Article requires a Party to provide for criminal procedures and penalties, each Party shall ensure that criminal liability for aiding and abetting is available under its law.

6. With respect to the offences described in paragraphs 1 to 5, each Party shall provide the following:

- (a) Its judicial or other competent authorities have the authority to order the seizure of suspected counterfeit trademark goods or pirated copyright goods, any related materials and implements used in the commission of the alleged offence, documentary evidence relevant to the alleged offence and assets derived from, or obtained through the alleged infringing activity. If a Party requires identification of items subject to seizure as a prerequisite for issuing a judicial order referred to in this subparagraph, that Party shall not require the items to be described in greater detail than necessary to identify them for the purpose of seizure.
- (b) The judicial authorities of a Party have the authority in accordance with the laws and regulations of such Party to order the forfeiture of any assets derived from or obtained through the infringing activity.
- (c) The judicial authorities of a Party have the authority in accordance with the laws and regulations of such Party to order the forfeiture or destruction of:
 - (i) all counterfeit trademark goods or pirated copyright goods;

¹ For the purposes of this Article, a Party may treat the term "copying" as synonymous with "reproduction".

- (ii) materials and implements that have been predominantly used in the creation of counterfeit trademark goods or pirated copyright goods; and
- (iii) any other labels or packaging to which a counterfeit trademark has been applied and that have been used in the commission of the offence.

In cases in which counterfeit trademark goods and pirated copyright goods are not destroyed, the judicial or other competent authorities shall ensure that, except in exceptional circumstances, those goods are disposed of outside the channels of commerce in such a manner as to avoid causing any harm to the right holder. Each Party shall further provide that forfeiture or destruction under this subparagraph shall occur without compensation of any kind to the defendant.

- (d) Its judicial or other competent authorities have the authority to release, or alternatively, provide access to, goods, material, implements and other evidence held by the relevant authority to a right holder for civil¹ infringement proceedings.

7. With respect to the offences described in paragraphs 1 to 5, a Party may provide that its judicial authorities have the authority to order the seizure or forfeiture of assets, or alternatively, a fine, the value of which corresponds to the assets derived from, or obtained directly or indirectly through, the infringing activity.

8. Each Party shall adopt such measures as may be necessary, consistent with its legal principles, to establish the liability, which may be criminal, of legal persons for the offences specified in this Article for which the Party provides criminal procedures and penalties. Such liability shall be without prejudice to the criminal liability of the natural persons who have committed the criminal offences.

¹ A Party may also provide this authority in connection with administrative infringement proceedings.

SUB-SECTION 6

Enforcement in the digital environment

ARTICLE 14.59

Enforcement in the digital environment

1. The Parties shall ensure that enforcement procedures, to the extent set forth in Sub-Sections 2 and 5, are available under its law so as to permit effective action against an act of infringement of intellectual property rights which takes place in the digital environment, including expeditious remedies to prevent infringement and remedies which constitute a deterrent to further infringements.
2. Each Party shall take appropriate measures to limit the liability of, or remedies available against, online service providers for intellectual property rights infringement by the users of their online services or facilities, where the online service providers take action to prevent access to the materials infringing intellectual property rights in accordance with the laws and regulations of the Party.
3. Further to paragraph 1, each Party's enforcement procedures shall apply to the infringement of copyright or related rights over digital networks, which may include the unlawful use of means of widespread distribution for infringing purposes, and to the infringement of trademarks, including through electronic commerce platforms and social media. These procedures shall be implemented in a manner that avoids the creation of barriers to legitimate activity, including electronic commerce, and, consistent with that Party's law, preserves fundamental principles such as freedom of expression, fair process and privacy.
4. Each Party shall endeavour to promote cooperative efforts within the business community to effectively address trademark and copyright or related rights infringement while preserving legitimate competition and, consistent with that Party's law, preserving fundamental principles such as freedom of expression, fair process and privacy.

5. A Party may provide, in accordance with its laws and regulations, its competent authorities¹ with the authority to order an online service provider to disclose expeditiously to a right holder information sufficient to identify a subscriber whose account was allegedly used for infringement, where that right holder has filed a legally sufficient claim of trademark or copyright or related rights infringement, and where such information is being sought for the purpose of protecting or enforcing those rights. These procedures shall be implemented in a manner that avoids the creation of barriers to legitimate activity, including electronic commerce, and, consistent with that Party's law, preserves fundamental principles such as freedom of expression, fair process and privacy.

6. The Parties shall, as appropriate, promote the adoption of measures to enhance public awareness of the importance of respecting intellectual property rights and the detrimental effect of intellectual property rights infringement. This may include cooperation with the business community, civil society organisations and right holder representatives.

SECTION D

Cooperation and institutional arrangements

ARTICLE 14.60

Cooperation

1. The Parties, recognising the growing importance of the protection of intellectual property in further promoting trade and investment between them, shall cooperate on intellectual property, including by exchange information on relations of a Party with third countries on matters concerning intellectual property, in accordance with their respective laws and regulations and subject to their available resources.

¹ For the purposes of this Article, "competent authorities" may include the appropriate judicial, administrative or law enforcement authorities under the laws and regulations of a Party.

2. For the purposes of paragraph 1, cooperation may include exchange of information, sharing of experiences and skills and any other form of cooperation or activities as may be agreed between the Parties. Such cooperation may cover areas such as:

- (a) developments in domestic and international intellectual property policy;
- (b) intellectual property administration and registration systems;
- (c) education and awareness relating to intellectual property;
- (d) intellectual property issues relevant to:
 - (i) small and medium-sized enterprises;
 - (ii) science, technology and innovation activities; and
 - (iii) the generation, transfer and dissemination of technology;
- (e) policies involving the use of intellectual property for research, innovation and economic growth;
- (f) the implementation of multilateral intellectual property agreements, such as those concluded or administered under the auspices of the WIPO;
- (g) technical assistance for developing countries;
- (h) best practices, projects and programmes related to the fight against infringements of intellectual property rights including measures in respect of websites registered outside the territories of the Parties; and
- (i) exploration of the possibility for further work on common efforts against infringements of intellectual property rights worldwide.

3. The Parties shall seek to cooperate with regard to activities for improving the international intellectual property regulatory framework, including by encouraging further ratification of existing international agreements and by fostering international harmonisation, administration and enforcement of intellectual property rights and on activities in international organisations including the WTO and the WIPO.

ARTICLE 14.61

Committee on Intellectual Property

1. The Committee on Intellectual Property established pursuant to Article 23.3 (hereinafter referred to in this Article as "the Committee") shall be responsible for the effective implementation and operation of this Chapter.
2. The Committee shall have the following functions:
 - (a) reviewing and monitoring the implementation and operation of this Chapter;
 - (b) exchanging information on legislative and policy developments on geographical indications and on any other matter of mutual interest in the area of geographical indications, including any matter arising from applicable requirements of specifications of geographical indications listed in Annex 14-B with respect to their protection under this Agreement;
 - (c) discussing any issues related to intellectual property with a view to enhancing protection of intellectual property and enforcement of intellectual property rights and to promoting efficient and transparent administration of intellectual property systems;
 - (d) reporting its findings and the outcomes of its discussions to the Joint Committee; and
 - (e) carrying out other functions as may be delegated by the Joint Committee pursuant to subparagraph 5(b) of Article 23.1.

3. The Committee shall make recommendations to the Joint Committee on amendments to Annex 14-A and Annex 14-B on request of a Party.
4. Each Party shall examine any request of the other Party concerning the amendment of Annex 14-B, in accordance with Article 14.34.
5. The Committee may invite representatives of relevant entities other than the Parties, including from the private sector, with the necessary expertise relevant to the issues to be discussed.

ARTICLE 14.62

Security exceptions

For the purposes of this Chapter, Article 73 of the TRIPS Agreement is hereby incorporated into and made part of this Agreement, *mutatis mutandis*.

ARTICLE 14.63

Dispute settlement

Article 14.60 shall not be subject to dispute settlement under Chapter 22.

CHAPTER 15

CORPORATE GOVERNANCE

ARTICLE 15.1

Objectives

1. The Parties acknowledge the importance of an effective corporate governance framework to achieve economic growth through well-functioning markets and sound financial systems based on transparency, efficiency, trust and integrity.
2. Each Party shall take appropriate measures to develop an effective corporate governance framework within its territory, recognising that those measures will attract and encourage investment by enhancing investor confidence and improving competitiveness, thus enabling best advantage to be taken of the opportunities granted by its respective market access commitments.
3. Without limiting the ability of each Party to develop its own legal, institutional and regulatory framework in relation to the corporate governance of publicly listed companies, the Parties commit to respect the principles and adhere to the provisions of this Chapter to the extent that they facilitate access to each other's markets as provided for in this Agreement.
4. The Parties shall cooperate on matters relating to the development of an effective corporate governance framework which fall within the scope of this Chapter.

ARTICLE 15.2

Definitions

For the purposes of this Chapter:

- (a) "board" means the governing body of a publicly listed company with a decision-making authority on the oversight of the operations of the company, whose members (directors) are elected, normally by the shareholders of the company, to govern the company;
- (b) "corporate governance" means the set of relationships between a company's management, its board, its shareholders and other stakeholders; it also provides the structure through which a company is managed and controlled, notably by determining how the objectives of the company are set and the means of attaining those objectives, as well as by monitoring performance;
- (c) "corporate governance framework" of a Party means the principles and rules of a binding or non-binding nature regarding the corporate governance of publicly listed companies, as applicable according to the competences and legislation of that Party; and
- (d) "publicly listed company" means a legal person whose shares are listed or quoted for public trading on a stock market or regulated market of a Party as defined in the legislation of that Party.

ARTICLE 15.3

General principles

1. The Parties recognise the importance of the role of the corporate governance framework in providing timely and accurate disclosure on all material matters regarding publicly listed companies within their respective jurisdictions, including the financial situation, performance, ownership and governance of those companies.

2. The Parties also recognise the importance of the role of the corporate governance framework in providing appropriate accountability of the management and the board towards the shareholders, responsible board decision-making based on an independent and objective standpoint, and equal treatment of shareholders of the same class.
3. For greater certainty, the provisions of the corporate governance framework of a Party referred to in Articles 15.4 and 15.5 may be implemented either through legally binding mechanisms or through non-binding means such as on a comply or explain basis.
4. A Party may provide that some corporate governance principles or rules do not apply to certain companies in cases justified by objective and non-discriminatory criteria such as early phase of development or size of the company.

ARTICLE 15.4

Rights of shareholders and ownership functions

1. The corporate governance framework of each Party shall include provisions aiming at protecting and facilitating the effective exercise of shareholders' rights in publicly listed companies. Those rights include, where applicable, participation and voting in the general meeting as well as election and removal of members of the board in accordance with the corporate governance structure of the company with a view to allowing shareholders to oversee board behaviour¹ and participate in important decision-making of the company.
2. The corporate governance framework of each Party shall include provisions aiming at encouraging disclosure of information regarding the control of a company which can be valuable and useful to investors. That information includes, for instance, the capital structure, with an indication of the different classes of shares where appropriate, direct and indirect shareholdings which are considered to be significant, and special control rights.

¹ For greater certainty, "to oversee board behaviour" does not require the daily oversight of the board's operation by the shareholders.

ARTICLE 15.5

Roles of the board

The corporate governance framework of each Party shall include provisions aiming at the following, so that such framework will promote responsible board decision-making:

- (a) the effective monitoring of management by the board from an independent and objective standpoint, which can be achieved, for instance, through the effective use of a sufficient number of independent directors¹;
- (b) ensuring board accountability to the shareholders; and
- (c) ensuring sufficient disclosure of information relevant to investors, for instance with respect to board composition, board committees and independence of directors.

ARTICLE 15.6

Takeovers

Each Party shall provide rules and procedures governing takeovers in publicly listed companies. Such rules and procedures shall aim at enabling those transactions to occur at transparent prices and under fair conditions.

ARTICLE 15.7

Dispute settlement

The provisions of this Chapter shall not be subject to dispute settlement under Chapter 22.

¹ Each Party may determine in its jurisdiction what constitutes a "sufficient number of independent directors" in either qualitative or quantitative terms.

CHAPTER 16

TRADE AND SUSTAINABLE DEVELOPMENT

ARTICLE 16.1

Context and objectives

1. The Parties recognise the importance of promoting the development of international trade in a way that contributes to sustainable development, for the welfare of present and future generations, taking into consideration the Agenda 21 adopted by the United Nations Conference on Environment and Development on 14 June 1992, the ILO Declaration on Fundamental Principles and Rights at Work and its Follow-up adopted by the International Labour Conference on 18 June 1998, the Plan of Implementation adopted by the World Summit on Sustainable Development on 4 September 2002, the Ministerial Declaration entitled "Creating an environment at the national and international levels conducive to generating full and productive employment and decent work for all, and its impact on sustainable development" adopted by the Economic and Social Council of the United Nations on 5 July 2006, the ILO Declaration on Social Justice for a Fair Globalization adopted by the International Labour Conference on 10 June 2008, the outcome document of the United Nations Conference on Sustainable Development, entitled "The future we want" adopted by the General Assembly of the United Nations on 27 July 2012, and the outcome document of the United Nations summit for the adoption of the post-2015 development agenda, entitled "Transforming our world: the 2030 Agenda for Sustainable Development" adopted by the General Assembly of the United Nations on 25 September 2015.

2. The Parties recognise the contribution of this Agreement to the promotion of sustainable development, of which economic development, social development and environmental protection are mutually reinforcing components. The Parties further recognise that the purpose of this Chapter is to strengthen the trade relations and cooperation between the Parties in ways that promote sustainable development, and is not to harmonise the environment or labour standards of the Parties.

ARTICLE 16.2

Right to regulate and levels of protection

1. Recognising the right of each Party to determine its sustainable development policies and priorities, to establish its own levels of domestic environmental and labour protection, and to adopt or modify accordingly its relevant laws and regulations, consistently with its commitments to the internationally recognised standards and international agreements to which the Party is party, each Party shall strive to ensure that its laws, regulations and related policies provide high levels of environmental and labour protection and shall strive to continue to improve those laws and regulations and their underlying levels of protection.
2. The Parties shall not encourage trade or investment by relaxing or lowering the level of protection provided by their respective environmental or labour laws and regulations. To that effect, the Parties shall not waive or otherwise derogate from those laws and regulations or fail to effectively enforce them through a sustained or recurring course of action or inaction in a manner affecting trade or investment between the Parties.
3. The Parties shall not use their respective environmental or labour laws and regulations in a manner which would constitute a means of arbitrary or unjustifiable discrimination against the other Party, or a disguised restriction on international trade.

ARTICLE 16.3

International labour standards and conventions

1. The Parties recognise full and productive employment and decent work for all as key elements to respond to economic, labour and social challenges. The Parties further recognise the importance of promoting the development of international trade in a way that is conducive to full and productive employment and decent work for all. In that context, the Parties shall exchange views and information on trade-related labour issues of mutual interest in the meetings of the Committee on Trade and Sustainable Development established pursuant to Article 23.3, and as appropriate in other fora.
2. The Parties reaffirm their obligations deriving from the International Labour Organisation (hereinafter referred to as "ILO") membership. The Parties further reaffirm their respective commitments with regard to the ILO Declaration on Fundamental Principles and Rights at Work and its Follow-up. Accordingly, the Parties shall respect, promote and realise in their laws, regulations and practices the internationally recognised principles concerning the fundamental rights at work, which are:
 - (a) the freedom of association and the effective recognition of the right to collective bargaining;
 - (b) the elimination of all forms of forced or compulsory labour;
 - (c) the effective abolition of child labour; and
 - (d) the elimination of discrimination in respect of employment and occupation.
3. Each Party shall make continued and sustained efforts on its own initiative to pursue ratification of the fundamental ILO Conventions and other ILO Conventions which each Party considers appropriate to ratify.
4. The Parties shall exchange information on their respective situations as regards the ratification of ILO Conventions and Protocols, including the fundamental ILO Conventions.

5. Each Party reaffirms its commitments to effectively implement in its laws, regulations and practices ILO Conventions it has ratified.

6. The Parties recognise that the violation of the internationally recognised principles concerning the fundamental rights at work referred to in paragraph 2 cannot be invoked or otherwise used as a legitimate comparative advantage, and that labour standards should not be used for protectionist trade purposes.

ARTICLE 16.4

Multilateral environmental agreements

1. The Parties stress the importance of multilateral environmental agreements, in particular those to which both Parties are party, as a means of multilateral environmental governance for the international community to address global or regional environmental challenges. The Parties further stress the importance of achieving mutual supportiveness between trade and environment. In this context, the Parties shall exchange views and information on trade-related environmental matters of mutual interest in the meetings of the Committee on Trade and Sustainable Development, and as appropriate in other fora.

2. Each Party reaffirms its commitment to effectively implement in its laws, regulations and practices the multilateral environmental agreements to which it is party.

3. Each Party shall exchange information with the other Party on its respective situation and advancements regarding ratification, acceptance or approval of, or accession to, multilateral environmental agreements, including their amendments, which each Party considers appropriate to be bound by, as well as implementation of such agreements.

4. The Parties recognise the importance of achieving the ultimate objective of the United Nations Framework Convention on Climate Change, done at New York on 9 May 1992 (hereinafter referred to as "UNFCCC"), in order to address the urgent threat of climate change, and the role of trade to that end. The Parties reaffirm their commitments to effectively implement the UNFCCC and the Paris Agreement, done at Paris on 12 December 2015 by the Conference of the Parties to the UNFCCC at its 21st session. The Parties shall cooperate to promote the positive contribution of trade to the transition to low greenhouse gas emissions and climate-resilient development. The Parties commit to working together to take actions to address climate change towards achieving the ultimate objective of the UNFCCC and the purpose of the Paris Agreement.

5. Nothing in this Agreement prevents a Party from adopting or maintaining measures to implement the multilateral environmental agreements to which it is party, provided that such measures are not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination against the other Party or a disguised restriction on trade.

ARTICLE 16.5

Trade and investment favouring sustainable development

The Parties recognise the importance of enhancing the contribution of trade and investment to the goal of sustainable development in its economic, social and environmental dimensions.

Accordingly, the Parties:

- (a) recognise the importance of the principles concerning fundamental rights at work, decent work for all, and fundamental values of freedom, human dignity, social justice, security and non-discrimination for sustainable economic and social development and efficiency, as well as the importance of seeking better integration of those principles into trade and investment policies;
- (b) shall strive to facilitate and promote trade and investment in environmental goods and services, in a manner consistent with this Agreement;

- (c) shall strive to facilitate trade and investment in goods and services of particular relevance to climate change mitigation, such as those related to sustainable renewable energy and energy efficient goods and services, in a manner consistent with this Agreement;
- (d) shall strive to promote trade and investment in goods that contribute to enhanced social conditions and environmentally sound practices, including goods that are the subject of labelling schemes, and recognise the contribution of other voluntary initiatives, including private ones, to sustainability; and
- (e) shall encourage corporate social responsibility and exchange views and information on this matter through the Committee on Trade and Sustainable Development, and as appropriate through other fora. In this regard, the Parties recognise the importance of the relevant internationally recognised principles and guidelines, including the OECD Guidelines for Multinational Enterprises which are part of the OECD Declaration on International Investment and Multinational Enterprises adopted by the OECD on 21 June 1976 and the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy adopted by the Governing Body of the International Labour Office in November 1977.

ARTICLE 16.6

Biological diversity

1. Each Party recognises the importance and the role of trade and investment in ensuring the conservation and sustainable use of biological diversity in accordance with relevant international agreements to which it is party, notably the Convention on Biological Diversity, done at Rio de Janeiro on 5 June 1992, and its protocols and the Convention on International Trade in Endangered Species of Wild Fauna and Flora, done at Washington D.C. on 3 March 1973 (hereinafter referred to as "CITES").

2. In that context, each Party shall:
 - (a) encourage the use of products which were obtained through sustainable use of natural resources and which contribute to the conservation and sustainable use of biodiversity, including through labelling schemes, taking into account the importance of trade in such products;
 - (b) implement effective measures, such as monitoring and enforcement measures, and awareness-raising actions, to combat illegal trade in endangered species of wild fauna and flora as listed in CITES, and as appropriate in other endangered species;
 - (c) implement, as appropriate, the decisions which were adopted under the international agreements referred to in paragraph 1, including through laws, regulations, strategies, plans and programmes; and
 - (d) exchange information and consult with the other Party at bilateral and multilateral levels on matters of relevance to this Article, including trade in wildlife and natural resource-based products, the valuation, mapping and assessment of ecosystems and related services, and the access to genetic resources and the fair and equitable sharing of benefits arising from their utilisation.

ARTICLE 16.7

Sustainable management of forests and trade in timber and timber products

1. The Parties recognise the importance and the role of trade and investment in ensuring the conservation and sustainable management of forests.
2. In that context, the Parties shall:
 - (a) encourage conservation and sustainable management of forests, and trade in timber and timber products harvested in accordance with the laws and regulations of the country of harvest;

- (b) contribute to combating illegal logging and related trade including, as appropriate, the trade with third countries; and
- (c) exchange information and share experiences at bilateral and multilateral levels with a view to promoting the conservation and sustainable management of forests and trade in legally harvested timber and timber products, as well as to combating illegal logging.

ARTICLE 16.8

Trade and sustainable use of fisheries resources and sustainable aquaculture

1. The Parties recognise the importance and the role of trade and investment in ensuring the conservation and sustainable use and management of fisheries resources, safeguarding marine ecosystems, and promoting responsible and sustainable aquaculture.
2. In that context, the Parties shall:
 - (a) comply with the United Nations Convention on the Law of the Sea, the Agreement to Promote Compliance with International Conservation and Management Measures by Fishing Vessels on the High Seas, done at Rome on 24 November 1993, and the Agreement for the Implementation of the Provisions of the United Nations Convention on the Law of the Sea of 10 December 1982 relating to the Conservation and Management of Straddling Fish Stocks and Highly Migratory Fish Stocks, done at New York on 4 August 1995, take measures to achieve the objectives and principles of the Code of Conduct for Responsible Fisheries adopted by the Conference of the Food and Agriculture Organisation on 31 October 1995, encourage the implementation of port state measures both at global and regional levels, and, as appropriate, encourage third countries to ratify, accept, approve, or accede to, relevant international agreements to which both Parties are party;

- (b) promote conservation and sustainable use of fisheries resources through appropriate international organisations or bodies in which both Parties participate, including regional fisheries management organisations (hereinafter referred to as "RFMOs"), by means of, where applicable, effective monitoring, control or enforcement of the RFMOs' resolutions, recommendations or measures, and implementation of their catch documentation or certification schemes;
- (c) adopt and implement their respective effective tools for combating illegal, unreported and unregulated (hereinafter referred to as "IUU") fishing, including through legal instruments, and, where appropriate, control, monitoring and enforcement, and capacity management measures, recognising that voluntary sharing of information on IUU fishing will enhance the effectiveness of these tools in the fight against IUU fishing, and underlining the crucial role of the members of RFMOs with major fisheries markets to leverage a sustainable use of fisheries resources; and
- (d) promote the development of sustainable and responsible aquaculture, taking into account its economic, social and environmental aspects.

ARTICLE 16.9

Scientific information

When preparing and implementing measures with the aim of protecting the environment or labour conditions that may affect trade or investment, the Parties shall take account of available scientific and technical information, and where appropriate, relevant international standards, guidelines or recommendations, and the precautionary approach.

ARTICLE 16.10

Transparency

Each Party shall ensure that any measure of general application pursuing the objectives of this Chapter is administered in a transparent manner, in accordance with its laws and regulations and Chapter 17, including by providing the public with reasonable opportunities and sufficient time to comment, and by publishing such measures.

ARTICLE 16.11

Review of sustainability impacts

The Parties recognise the importance of reviewing, monitoring and assessing, jointly or individually, the impact of the implementation of this Agreement on sustainable development through their respective processes and institutions, as well as those set up under this Agreement.

ARTICLE 16.12

Cooperation

Recognising the importance of cooperation on trade-related and investment-related aspects of environmental and labour policies in order to achieve the objectives of this Agreement, the Parties may, *inter alia*:

- (a) cooperate at bilateral or multilateral level in the fields of environmental protection and labour, including through appropriate international organisations or bodies in which both Parties participate;
- (b) cooperate on evaluating the mutual impact between trade and environment, and trade and labour, as well as on identifying ways to enhance, prevent or mitigate such impact, taking into account the results of the monitoring and assessment carried out by the Parties;

- (c) cooperate to facilitate and promote trade and investment in environmental goods and services, in a manner consistent with this Agreement, including through the exchange of information;
- (d) cooperate on labelling schemes, including through the exchange of information on eco-labels, as well as other measures and initiatives that contribute to sustainability, including as appropriate fair and ethical trade schemes;
- (e) cooperate to promote corporate social responsibility, notably through the exchange of information and best practices, including on adherence, implementation, follow-up, and dissemination of internationally agreed guidelines and principles;
- (f) cooperate on trade-related aspects of ILO's Decent Work Agenda;
- (g) cooperate on trade-related aspects of multilateral environmental agreements, including through the exchange of views and information on the implementation of CITES and through technical and customs cooperation;
- (h) cooperate on trade-related aspects of the international climate change regime, including on means to promote low-carbon technologies, other climate-friendly technologies and energy efficiency;
- (i) cooperate to promote the conservation and sustainable use of biological diversity, including combatting illegal trade in endangered species of wild fauna and flora;
- (j) cooperate to promote the conservation and sustainable management of forests and trade in legally harvested timber and timber products, as well as to combat illegal logging; and
- (k) cooperate, bilaterally or through appropriate international organisations or bodies in which both Parties participate, to promote sustainable fishing and aquaculture practices and trade in legally obtained fisheries resources, as well as to combat IUU fishing.

ARTICLE 16.13

Committee on Trade and Sustainable Development

1. The Committee on Trade and Sustainable Development established pursuant to Article 23.3 (hereinafter referred to in this Chapter as "the Committee") shall be responsible for the effective implementation and operation of this Chapter.
2. The Committee shall have the following functions:
 - (a) reviewing and monitoring the implementation and operation of this Chapter and, when necessary, making appropriate recommendations to the Joint Committee for its consideration related to subparagraph 5(d) of Article 23.1;
 - (b) considering any other matter related to this Chapter as the Parties may agree;
 - (c) interacting with civil society¹ on the implementation of this Chapter;
 - (d) carrying out other functions as may be delegated by the Joint Committee pursuant to subparagraph 5(b) of Article 23.1; and
 - (e) seeking solutions to resolve differences between the Parties as to the interpretation or application of this Chapter, including through the procedures pursuant to paragraph 5 of Article 16.17.²
3. The Committee shall meet within one year of the date of entry into force of this Agreement. Thereafter, the Committee shall meet in accordance with subparagraph 3(a) of Article 23.3 without prejudice to procedures pursuant to paragraph 5 of Article 16.17.

¹ For the purposes of this Chapter, "civil society" means independent economic, social and environmental stakeholders, including employers' and workers' organisations and environmental groups.

² For greater certainty, the advice provided under paragraph 4 of Article 16.17 is taken into account in the work carried out by the Committee pursuant to this subparagraph.

4. The Committee will pursue coherence and cooperation between its work and the activities of the ILO and of relevant multilateral environmental organisations or bodies.

ARTICLE 16.14

Contact points

Each Party shall, upon the entry into force of this Agreement, designate a contact point to facilitate communications between the Parties on any matter relating to this Chapter and notify the other Party of the contact details including information regarding the relevant officials. The Parties shall promptly notify each other of any change of those contact details.

ARTICLE 16.15

Domestic advisory group

1. Each Party shall convene meetings of its own new or existing domestic advisory group or groups on economic, social and environmental issues related to this Chapter and consult with the group or groups in accordance with its laws, regulations and practices.
2. Each Party is responsible for ensuring a balanced representation of independent economic, social and environmental stakeholders, including employers' and workers' organisations and environmental groups, in the advisory group or groups.
3. The advisory group or groups of each Party may meet on its or their own initiative and express its or their opinions on the implementation of this Chapter independently of the Party and submit those opinions to that Party.

ARTICLE 16.16

Joint Dialogue with civil society

1. The Parties shall convene, at such times as may be agreed by the Parties, the Joint Dialogue with civil society organisations situated in their territories (hereinafter referred to in this Chapter as "Joint Dialogue"), including members of their domestic advisory groups referred to in Article 16.15, to conduct a dialogue on this Chapter.
2. The Parties should promote in the Joint Dialogue a balanced representation of relevant stakeholders, including independent organisations which are representative of economic, environmental and social interests as well as other relevant organisations as appropriate.
3. The Joint Dialogue shall be convened no later than two years after the date of entry into force of this Agreement. Thereafter, the Joint Dialogue shall be convened regularly, unless the Parties agree otherwise. The Parties shall agree on the operation of the Joint Dialogue before the first meeting of the Joint Dialogue. Participation in the Joint Dialogue may take place by any appropriate means of communication as agreed by the Parties.
4. The Parties will provide the Joint Dialogue with information on the implementation of this Chapter. If the Parties agree, the views and opinions of the Joint Dialogue may be submitted to the Committee and may be made publicly available.

ARTICLE 16.17

Government consultations

1. In the event of disagreement between the Parties on any matter regarding the interpretation or application of this Chapter, the Parties shall only have recourse to the procedures set out in this Article and Article 16.18. The provisions of this Chapter shall not be subject to dispute settlement under Chapter 22.

2. A Party may request in writing consultations with the other Party on any matter concerning the interpretation and application of this Chapter. The Party requesting consultations shall set out the reasons for the request, including identification of the matter and an indication of its factual and legal basis, specifying the relevant provisions of this Chapter.
3. When a Party requests consultation pursuant to paragraph 2, the other Party shall reply promptly and enter into consultations with a view to reaching a mutually satisfactory resolution of the matter.
4. During consultations, each Party shall provide sufficient information to enable a full examination of the matter in question. The Parties shall take into account the activities of the ILO and other relevant international organisations or bodies in which both Parties participate and, as may be required by the Parties on an *ad hoc* basis, may seek advice from those international organisations or bodies, or other experts. The Parties shall discuss appropriate measures to be implemented, taking into account that advice.
5. If no solution is reached through the consultations held in accordance with paragraphs 2 to 4, the Committee shall be convened promptly on request of a Party to consider the matter in question.
6. The Parties shall ensure that the solutions reached through the consultations under this Article will be jointly made publicly available, unless the Parties agree otherwise.

ARTICLE 16.18

Panel of experts

1. If, no later than 75 days of the date of the request by a Party to convene the Committee pursuant to paragraph 5 of Article 16.17, the Parties do not reach a mutually satisfactory resolution of the matter concerning the interpretation or application of the relevant Articles of this Chapter, a Party may request that a panel of experts be convened to examine the matter in accordance with the terms of reference referred to in paragraph 2. Such request shall be made in writing through the contact point of the other Party referred to in Article 16.14 and shall identify the reasons for the request, including the identification of the matter to be resolved and an indication of its factual and legal basis.

2. The Committee shall, within two years of the date of entry into force of this Agreement, adopt the rules of procedure and the terms of reference for the panel of experts. The rules of procedure shall identify the procedures for finding the relevant information. The panel shall interpret the relevant Articles of this Chapter in accordance with customary rules of interpretation of public international law, including those codified in the Vienna Convention on the Law of Treaties, done at Vienna on 23 May 1969. Pending the establishment of those rules of procedure and terms of reference, the Rules of Procedure referred to in Article 22.30 shall apply *mutatis mutandis*, and the terms of reference shall be, unless the Parties agree otherwise no later than five days after the date of establishment of the panel, as follows:

"to examine, in the light of the relevant Articles of Chapter 16, the matter referred to in the request for the establishment of the panel of experts, and to issue a report in accordance with paragraph 5 of Article 16.18, making recommendations for the resolution of the matter".

3. The panel of experts may obtain information from any source it deems appropriate. For matters related to ILO instruments or multilateral environmental agreements, it should seek information and advice from the relevant international organisations or bodies. Any information obtained pursuant to this paragraph shall be submitted to the Parties for their comments.

4. The panel shall be composed of three experts. They shall be selected in accordance with subparagraphs (a) to (e).
- (a) The experts shall have relevant technical or legal expertise in the issues addressed in this Chapter. They shall be independent of, and not be affiliated with or take instructions from, either Party. They shall serve in their individual capacities and not take instructions from any organisation or government, nor have been involved in the matter in question in any capacity.
 - (b) Each Party shall, no later than 45 days after the date of receipt of the request to convene the panel, appoint one expert who may be a national of that Party and propose up to three candidates to serve as the chairperson of the panel. The chairperson shall not be a national of either Party. The Parties shall agree on and appoint the chairperson from the proposed candidates no later than 15 days after the expiry of the 45-day period.
 - (c) If a Party has not appointed an expert or if the Parties have not agreed on nor appointed the chairperson pursuant to subparagraph (b), the experts or the chairperson not yet appointed shall be chosen no later than 15 days after the expiry of the 15-day period provided for in subparagraph (b) by lot from the candidates proposed pursuant to subparagraph (d).
 - (d) The Committee shall, within two years of the date of entry into force of this Agreement, establish a list of at least 10 individuals who are willing and able to serve as experts pursuant to this Article, and who meet the qualifications set out in subparagraph (a). The list shall be composed of three sub-lists: one for each Party and one for individuals who are not nationals of either Party and who shall act as the chairperson of the panel. Each Party shall select at least three individuals to serve as experts for its sub-list. Unless the Parties agree otherwise, they shall jointly select four individuals for the sub-list of chairpersons. The Committee will ensure that the number of individuals on the list is always maintained at the level required by this subparagraph.
 - (e) The date of establishment of a panel shall be the date on which the chairperson is appointed.

5. The panel of experts shall issue an interim and a final report to the Parties setting out the findings of facts, the interpretation or the applicability of the relevant Articles and the basic rationale behind any findings and suggestions. No later than 45 days after the date of receipt of the interim report, which shall be issued no later than 90 days after the date of establishment of the panel, the Parties may submit written comments on that report. After considering any such written comments, the panel of experts may modify the report and make any further examination it considers appropriate. The final report shall be issued no later than 180 days after the date of establishment of the panel, unless the chairperson of the panel notifies the Parties in writing that the deadline cannot be met. In that case, the final report shall be issued no later than 200 days after the date of establishment of the panel, unless the Parties agree otherwise. The final report shall be made publicly available. The Parties shall ensure the protection of confidential information.

6. The Parties shall discuss actions or measures to resolve the matter in question, taking into account the panel's final report and its suggestions. Each Party shall inform the other Party and its own domestic advisory group or groups of any follow-up actions or measures no later than three months after the date of issuance of the final report. The follow-up actions or measures shall be monitored by the Committee. The domestic advisory group or groups and the Joint Dialogue may submit their observations in this regard to the Committee.

CHAPTER 17

TRANSPARENCY

ARTICLE 17.1

Definitions

For the purposes of this Chapter, "measure of general application" means any law, regulation, rule, administrative or judicial decision, or administrative or judicial procedure, of general application with respect to any matter covered by this Agreement.

ARTICLE 17.2

Transparent regulatory environment

Recognising the impact which its regulatory environment may have on trade and investment between the Parties, each Party shall provide for a transparent regulatory environment, which is effective and predictable for persons including economic operators, especially small and medium-sized enterprises.

ARTICLE 17.3

Publication

When introducing or changing measures of general application, each Party shall:

- (a) promptly publish those measures of general application, or otherwise make them publicly available, together with an explanation of their objective and rationale, and where feasible, by electronic means such as a website in English; and

- (b) endeavour to allow for a reasonable interval between the time when those measures of general application are published or made publicly available and the time when they enter into force, except in duly justified cases.

ARTICLE 17.4

Enquiries

1. Each Party shall, on request of the other Party, respond within a reasonable period of time to specific questions from, and provide information to, the other Party with respect to its measures of general application.
2. Each Party shall make easily available to the public the names and addresses of the competent authorities responsible for its measures of general application.
3. Each Party shall establish or maintain appropriate mechanisms for responding to enquiries from a person regarding its measures of general application.
4. The Parties recognise that the responses provided to the enquiries referred to in paragraph 3 may not be definitive or legally binding but for information purposes only, unless otherwise provided for in the laws and regulations of each Party.

ARTICLE 17.5

Administration of measures of general application

1. Each Party shall administer in a consistent, objective, impartial and reasonable manner all its measures of general application.

2. When applying measures of general application in administrative proceedings to particular persons, goods or services of the other Party in specific cases, each Party shall, in accordance with its laws and regulations, provide persons that are directly affected by those administrative proceedings with:

- (a) a reasonable notice of when the proceedings are initiated, including the legal basis and a description of the nature of the proceedings, of the facts and of the issues in question; and
- (b) a reasonable opportunity to present facts and arguments in support of their positions prior to any final administrative decision, except for reasons of urgency.

ARTICLE 17.6

Review and appeal

1. Each Party shall establish or maintain judicial, arbitral or administrative tribunals or procedures for the purpose of the prompt review or appeal and, where warranted, correction of administrative actions or, as provided for in its laws and regulations, of failures to act with respect to any matter covered by this Agreement. Those tribunals or procedures shall be impartial and independent of the office or authority entrusted with administrative enforcement of such actions and shall not have any substantial interest in the outcome of the matter.

2. Each Party shall ensure that the parties before the tribunals or involved in the procedures referred to in paragraph 1 are provided with the right to:

- (a) a reasonable opportunity to support or defend their respective positions; and
- (b) a decision based on the evidence and submissions of record.

3. Each Party shall ensure, subject to further review or appeal as provided for in its laws and regulations, that the decision referred to in subparagraph 2(b) is implemented by the relevant offices or authorities with respect to the administrative action concerned.

ARTICLE 17.7

Cooperation on the promotion of increased transparency

The Parties shall cooperate, where appropriate, in bilateral, regional and multilateral fora on ways to promote transparency in respect of international trade and investment.

ARTICLE 17.8

Relation to other Chapters

This Chapter applies without prejudice to any specific provisions in other Chapters of this Agreement.

ARTICLE 17.9

Anti-Corruption

The Parties affirm their resolve to eliminate bribery and corruption in international trade and investment. Recognising the need to build integrity within both the public and private sectors and that each sector has complementary responsibilities in this regard, the Parties affirm their adherence to the Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, done at Paris on 17 December 1997, and the United Nations Convention against Corruption, adopted at New York on 31 October 2003.

CHAPTER 18

GOOD REGULATORY PRACTICES AND REGULATORY COOPERATION

SECTION A

Good regulatory practices and regulatory cooperation

SUB-SECTION 1

General provisions

ARTICLE 18.1

Objectives and general principles

1. The objectives of this Section are to promote good regulatory practices and regulatory cooperation between the Parties with the aim of enhancing bilateral trade and investment by:
 - (a) promoting an effective, transparent and predictable regulatory environment;
 - (b) promoting compatible regulatory approaches and reducing unnecessarily burdensome, duplicative or divergent regulatory requirements;
 - (c) discussing regulatory measures, practices or approaches of a Party, including how to enhance their efficient application; and
 - (d) reinforcing bilateral cooperation between the Parties in international fora.
2. Nothing in this Section shall affect the right of a Party to define or regulate its own levels of protection in pursuit or furtherance of its public policy objectives in areas such as:

- (a) public health;
- (b) human, animal and plant life and health;
- (c) occupational health and safety;
- (d) labour conditions;
- (e) the environment including climate change;
- (f) consumers;
- (g) social protection and social security;
- (h) personal data and cybersecurity;
- (i) cultural diversity;
- (j) financial stability; and
- (k) energy security.

3. Nothing in this Section shall be construed to prevent a Party from:

- (a) adopting, maintaining and applying regulatory measures in accordance with its legal framework, principles and deadlines, in order to achieve its public policy objectives at the level of protection it deems appropriate; and
- (b) providing and supporting services of general interest, including those related to water, health, education or social services.

4. Regulatory measures shall not constitute a disguised barrier to trade.

5. Nothing in this Section shall be construed as obliging the Parties to achieve any particular regulatory outcome.

ARTICLE 18.2

Definitions

For the purposes of this Section:

- (a) "regulatory authority" means:
 - (i) the Government of the United Kingdom for the United Kingdom; and
 - (ii) the Government of Japan for Japan; and
- (b) "regulatory measures" means measures of general application, which are:
 - (i) for the United Kingdom:
 - (A) primary legislation; and
 - (B) secondary legislation; and
 - (ii) for Japan:
 - (A) laws;
 - (B) Cabinet Orders; and
 - (C) Ministerial Ordinances.

ARTICLE 18.3

Scope

1. This Section applies to regulatory measures issued by the regulatory authority of a Party in respect of any matter covered by this Agreement.
2. Sub-Sections 3 and 4 apply to other measures of general application issued by the regulatory authority of a Party which are relevant for regulatory cooperation activities, such as guidelines, policy documents or recommendations, in addition to the regulatory measures referred to in paragraph 1.

SUB-SECTION 2

Good regulatory practices

ARTICLE 18.4

Internal coordination

Each Party shall maintain internal coordination processes or mechanisms to foster good regulatory practices, including those provided for in this Section.

ARTICLE 18.5

Regulatory processes and mechanisms

Each Party shall make publicly available descriptions of the processes and mechanisms under which its regulatory authority prepares, evaluates and reviews its regulatory measures. Those descriptions shall refer to relevant guidelines, rules or procedures, including those regarding opportunities for the public to provide comments.

ARTICLE 18.6

Early information on planned regulatory measures

The regulatory authority of each Party shall make publicly available at least once a year a list of its planned major¹ regulatory measures, together with a brief description of their scope and objectives, including, if available, the estimated timing for their adoption. Alternatively, if the regulatory authority of a Party does not make such a list publicly available, that Party shall provide annually, and as soon as possible, the Committee on Regulatory Cooperation established pursuant to Article 23.3 with the list together with the brief description. That list together with the brief description, with the exception of information designated as confidential, may be made publicly available by the regulatory authority of each Party.

ARTICLE 18.7

Public consultations

1. When preparing major regulatory measures, the regulatory authority of each Party shall, where applicable, and in accordance with the relevant rules and procedures:
 - (a) publish either the draft regulatory measures or consultation documents providing sufficient details about regulatory measures under preparation to allow any person to assess whether and how the person's interests might be significantly affected;
 - (b) offer, on a non-discriminatory basis, reasonable opportunities for any person to provide comments; and
 - (c) consider the comments received.

¹ The regulatory authority of each Party may determine what constitutes "major" regulatory measures for the purposes of its obligations under this Section.

2. The regulatory authority of each Party should make use of electronic means of communication and seek to maintain a dedicated single access web portal for the purposes of providing information and receiving comments related to public consultations.

3. The regulatory authority of each Party shall make publicly available any comment received or a summary of the results of the consultations. This obligation does not apply to the extent necessary for the protection of confidential information, for withholding personal data or inappropriate content or for other justified grounds such as the risk of harm to the interests of a third party.

ARTICLE 18.8

Impact assessment

1. The regulatory authority of each Party shall endeavour to systematically carry out, in accordance with the relevant rules and procedures, an impact assessment of major regulatory measures under preparation.

2. When carrying out an impact assessment, the regulatory authority of each Party shall establish and maintain processes and mechanisms under which the following factors will be taken into consideration:

- (a) the need for the regulatory measure, including the nature and the significance of the issue that the regulatory measure intends to address;
- (b) any feasible and appropriate regulatory or non-regulatory alternatives, including the option of not regulating, if available, that would achieve the Party's public policy objectives;
- (c) to the extent possible and relevant, the potential social, economic and environmental impact of those alternatives, including on trade and on small and medium-sized enterprises¹; and

¹ For the purposes of this subparagraph, for the United Kingdom, "small and medium-sized enterprises" means small and micro businesses.

(d) where appropriate, how the options under consideration relate to relevant international standards, including the reason for any divergence.

3. The regulatory authority of each Party shall publish the findings of its impact assessments no later than the publication of the related proposed or final regulatory measure.

ARTICLE 18.9

Retrospective evaluation

1. The regulatory authority of each Party shall maintain processes or mechanisms to promote periodic retrospective evaluation of regulatory measures in force.

2. The regulatory authority of each Party shall make publicly available its plans for and the results of such retrospective evaluations to the extent consistent with the relevant rules and procedures.

ARTICLE 18.10

Opportunity to submit comments

The regulatory authority of each Party shall, without prejudice to the pursuit of each Party's public policy objectives, provide an opportunity for any person to submit comments for improvements of regulatory measures in force, including suggestions for simplification or reduction of unnecessary burdens.

ARTICLE 18.11

Exchange of information on good regulatory practices

The regulatory authorities shall endeavour to exchange information, including in the Committee on Regulatory Cooperation, on their good regulatory practices as referred to in this Sub-Section, such as practices regarding impact assessments, including the assessment of the effects on trade and investment, or those regarding retrospective evaluations.

SUB-SECTION 3

Regulatory cooperation

ARTICLE 18.12

Regulatory cooperation activities

1. Each Party may propose a regulatory cooperation activity to the other Party. It shall present that proposal via the contact point designated in accordance with Article 18.15.
2. The other Party shall review the proposal in due course and shall inform the proposing Party whether it considers the proposed activity suitable for regulatory cooperation.
3. On request of a Party, the Committee on Regulatory Cooperation shall discuss a proposal for regulatory cooperation activities referred to in paragraph 1.
4. In order to identify suitable activities for regulatory cooperation, each Party shall consider:
 - (a) the list provided for in Article 18.6; and
 - (b) proposals for regulatory cooperation activities submitted by persons of a Party that are substantiated and accompanied by relevant information.

5. If the Parties decide to engage in a regulatory cooperation activity, the regulatory authority of each Party shall:

- (a) inform the regulatory authority of the other Party about the development of new or the revision of existing measures that are relevant for the regulatory cooperation activity;
- (b) upon request, provide information and discuss measures that are relevant for the regulatory cooperation activity; and
- (c) when developing new or revising existing regulatory or other measures, consider, to the extent feasible, any regulatory approach by the other Party on the same or a related matter.

6. The Parties may engage in regulatory cooperation activities on a voluntary basis. A Party may refuse to engage in or withdraw from regulatory cooperation activities. A Party that refuses to engage in or withdraws from regulatory cooperation activities should explain the reasons for its decision to the other Party.

7. Where appropriate, the regulatory authorities may, by mutual consent, entrust the implementation of a regulatory cooperation activity to the relevant bodies in the Parties.

ARTICLE 18.13

Good practices to promote regulatory compatibility

The regulatory authority of each Party shall, in order to promote regulatory compatibility, consider, *inter alia*, the following:

- (a) promotion of common principles, guidelines, codes of conduct, mutual recognition of equivalence and implementing tools, to avoid unnecessary duplication of regulatory requirements such as testing, qualifications, audits or inspections; and

- (b) bilateral cooperation and cooperation with third countries in relevant international fora, where feasible, including through joint initiatives and proposals, with a view to developing and promoting the adoption and implementation of international regulatory standards, guidelines or other approaches.

SUB-SECTION 4

Institutional provisions

ARTICLE 18.14

Committee on Regulatory Cooperation

1. The Committee on Regulatory Cooperation established pursuant to Article 23.3 shall enhance and promote good regulatory practices and regulatory cooperation between the Parties in accordance with the provisions of this Section.
2. The Committee on Regulatory Cooperation may invite interested persons to participate in its meetings.
3. The Committee on Regulatory Cooperation may, in particular:
 - (a) discuss proposals for regulatory cooperation activities;
 - (b) exchange information on, and promote, good regulatory practices;
 - (c) recommend regulatory cooperation activities on matters of common interest to the Parties, including those on pre-regulatory research;
 - (d) promote bilateral regulatory cooperation activities with the aim of facilitating compatible regulatory outcomes in each Party, in particular in areas where no regulatory measures exist or where their developments are at an initial stage;

- (e) support the development of practical mechanisms, implementing tools and best practices to promote good regulatory practices and regulatory cooperation;
- (f) encourage regulatory cooperation and coordination in international fora, including periodic bilateral exchanges of information on relevant ongoing or planned activities;
- (g) periodically identify and endorse priority areas of regulatory cooperation;
- (h) provide guidelines, if necessary, to help streamline the regulatory cooperation of other specialised committees referred to in Article 23.3 and of other bilateral regulatory cooperation fora;
- (i) consider the report on the outcome of the consultations referred to in paragraph 8 of Article 18.16 and review the progress on the implementation of the satisfactory solution referred to in paragraph 6 of Article 18.16, if applicable; and
- (j) establish, as necessary, *ad hoc* working groups to pursue specific regulatory cooperation activities, which shall report to the Committee on Regulatory Cooperation.

4. The Committee on Regulatory Cooperation shall:

- (a) meet within one year of the date of entry into force of this Agreement and at least once a year thereafter, unless the representatives of the Parties decide otherwise; and
- (b) adopt its rules of procedure at its first meeting after the entry into force of this Agreement.

ARTICLE 18.15

Contact points

Each Party shall, upon the entry into force of this Agreement, designate a contact point for the implementation of this Section and for exchange of information in accordance with Article 18.16 and notify the other Party of the contact details including information regarding the relevant officials. The Parties shall promptly notify each other of any change of those contact details.

ARTICLE 18.16

Exchange of information on planned or existing regulatory measures

1. A Party may submit to the other Party a request for information and clarifications regarding planned or existing regulatory measures of the other Party. The Party to whom the request is addressed shall endeavour to respond promptly.
2. A Party may submit to the other Party a request to consider its concerns about a planned or existing regulatory measure of the other Party. In its request, the requesting Party shall identify the regulatory measure at issue, provide a description of its concerns and, where relevant, submit questions.
3. The responding Party shall, as soon as possible but, unless justified, no later than 60 days after the receipt of the request, provide written comments as regards the concerns raised by the requesting Party pursuant to paragraph 2. Those comments shall, to the extent possible, include *inter alia* the policy objective and rationale of the regulatory measure and, where applicable, an explanation as to the absence of a less trade or investment restrictive measure which could achieve the same policy objective with the same efficiency. The responding Party shall reply to any questions for clarification submitted by the requesting Party.
4. The requesting Party may request consultations with the responding Party:
 - (a) after the receipt of the written comments referred to in paragraph 3; or

- (b) after the expiration of the time period referred to in paragraph 3, if the responding Party does not provide written comments within that period.
5. The consultations may be held through meetings in person or by electronic means. Each Party shall appoint an official responsible for conducting the meetings.
6. During the consultations the Parties shall explore in good faith a possible satisfactory solution to address the concerns of the requesting Party, including proposals for an adjustment of the regulatory measure at issue or for the adoption of a less trade or investment restrictive regulatory measure, where relevant.
7. The Parties shall not be required to disclose confidential or sensitive information or data.
8. A report on the outcome of the consultations shall be prepared by the requesting Party in consultation with the responding Party. The contact point of the requesting Party shall send the report to the Committee on Regulatory Cooperation for its consideration.
9. The request referred to in paragraph 2 may also be submitted in cases where no satisfactory solution has been reached at the level of the relevant specialised committee and is without prejudice to the Parties' rights and obligations under Chapter 22 or under the dispute settlement procedure of any other applicable agreement.
10. The request referred to in paragraph 2 shall not require the responding Party to achieve a particular regulatory outcome and shall not delay the adoption of a regulatory measure.

SECTION B

Animal welfare

ARTICLE 18.17

Animal welfare

1. The Parties will cooperate for their mutual benefit on matters of animal welfare with a focus on farmed animals with a view to improving the mutual understanding of their respective laws and regulations.
2. For that purpose, the Parties may adopt by mutual consent a working plan defining the priorities and categories of animals to be dealt with under this Article, and establish an Animal Welfare Technical Working Group to exchange information, expertise and experiences in the field of animal welfare and to explore the possibility of promoting further cooperation.

SECTION C

Final provisions

ARTICLE 18.18

Application of Section A

1. The provisions of Section A do not apply to Section B and to the regulatory cooperation in financial services provided for in Sub-Section 5 of Section E of Chapter 8.
2. Notwithstanding Article 18.3, any specific provisions in other Chapters of this Agreement shall prevail over the provisions of Section A to the extent necessary for the application of the specific provisions.

ARTICLE 18.19

Dispute settlement

The provisions of this Chapter shall not be subject to dispute settlement under Chapter 22.

CHAPTER 19

COOPERATION IN THE FIELD OF AGRICULTURE

ARTICLE 19.1

Objectives

The Parties recognise that promoting trade in agricultural products¹ and foods between them is in their mutual interest, and aim at promoting cooperation on sustainable agriculture, including rural development and the exchange of technical information and best practices for providing safe and high quality foods for consumers in the Parties.

ARTICLE 19.2

Scope

1. The Parties shall cooperate in the areas referred to in Article 19.1 in accordance with their respective laws and regulations. The Parties shall encourage and facilitate cooperation among relevant groups, entities, competent authorities and other organisations of the Parties.
2. The scope of cooperation referred to in paragraph 1 shall cover:
 - (a) the promotion of trade in agricultural products and foods, including a dialogue on the relevant laws and regulations;
 - (b) cooperation with a view to improving farm management, productivity and competitiveness, including the exchange of best practices regarding sustainable agriculture, as well as the use of technology and innovation;

¹ For the purposes of this Chapter, "agricultural products" does not include forestry or fishery products.

- (c) cooperation on production and technology in agriculture and foods;
- (d) cooperation on agricultural product quality policy including on geographical indications¹, provided that such cooperation does not overlap with the tasks related to geographical indications of the Committee on Intellectual Property established pursuant to Article 23.3;
- (e) cooperation and the exchange of best practices to promote rural development, such as policies aiming at keeping producers and young farmers in rural areas; and
- (f) consultation on other matters covered by Article 19.1 as the Parties may agree.

ARTICLE 19.3

Cooperation for the improvement of the business environment

1. Each Party shall, in accordance with its laws and regulations, take appropriate measures to further improve the business environment in the area of agriculture and foods for persons of the other Party conducting their business activities in the former Party.
2. To further improve the business environment, the Parties shall, in accordance with their respective laws and regulations, promote cooperation between the public authorities and representatives of the respective agriculture and food sectors of the Parties.

¹ For the purposes of this Chapter, "agricultural product quality policy" on geographical indications refers to agricultural product quality policy on geographical indications for the products covered by Article 14.26.

ARTICLE 19.4

Request for information

Each Party may submit to the other Party a request for information and clarifications regarding measures related to agriculture or foods. The requested Party shall, as soon as possible but no later than 60 days after the receipt of the request, unless otherwise agreed by the Parties, provide written information as regards the request made by the requesting Party.

ARTICLE 19.5

Working Group on Cooperation in the Field of Agriculture

1. The Working Group on Cooperation in the Field of Agriculture established pursuant to Article 23.4 (hereinafter referred to in this Chapter as "the Working Group") shall be responsible for the effective implementation and operation of this Chapter.
2. The Working Group shall have the following functions:
 - (a) ensuring and reviewing the implementation and operation of this Chapter;
 - (b) discussing any issues related to this Chapter;
 - (c) reporting the activities of the Working Group to the Joint Committee if there are any activities to be reported;
 - (d) facilitating cooperation among private sectors of the Parties that contributes to the objectives of this Chapter; and
 - (e) carrying out other functions as may be delegated by the Joint Committee pursuant to subparagraph 5(b) of Article 23.1.

3. The Working Group shall adopt its own rules of procedure and the details of the cooperation referred to in this Chapter.

4. The Working Group may, by consensus, invite representatives of relevant entities other than the Governments of the Parties with the necessary expertise relevant to the issues to be discussed.

ARTICLE 19.6

Contact points and communications

1. Each Party shall, upon the entry into force of this Agreement, designate at least one contact point to facilitate communications between the Parties on any matter relating to this Chapter and notify the other Party of the contact details including information regarding the relevant officials. The Parties shall promptly notify each other of any change of those contact details.

2. The requests relating to this Chapter raised by relevant entities in a Party other than the Governments of the Parties shall be notified by that Party's contact point to the other Party's contact point referred to in this Article within a reasonable period of time.

3. Communications referred to in this Chapter shall be made in English.

ARTICLE 19.7

Relation to other Chapters

1. Unless otherwise agreed by the Parties, this Chapter does not apply to matters covered by Chapter 2, 6, 7 or 14.

2. Nothing in this Chapter shall affect the rights and obligations of either Party under Chapters 2, 6, 7 and 14.

ARTICLE 19.8

Dispute settlement

The provisions of this Chapter shall not be subject to dispute settlement under Chapter 22.

CHAPTER 20

SMALL AND MEDIUM-SIZED ENTERPRISES

ARTICLE 20.1

Objective

The Parties recognise the importance of the provisions of this Chapter as well as other provisions in this Agreement that seek to enhance cooperation between the Parties on matters of relevance to small and medium-sized enterprises (hereinafter referred to in this Chapter as "SMEs") or that may otherwise be of particular benefit to SMEs.

ARTICLE 20.2

Cooperation

1. Recognising that SMEs may require assistance in participating in global markets, the Parties shall undertake and strengthen cooperation activities to:
 - (a) identify ways to assist SMEs of the Parties to take advantage of the commercial opportunities under this Agreement; and
 - (b) promote and facilitate trade and investment opportunities for SMEs of the Parties.
2. Cooperation activities referred to in paragraph 1 may include:
 - (a) promoting cooperation between relevant entities including non-governmental organisations in the Parties with a view to assisting SMEs;

- (b) developing and promoting seminars including those held through the Internet, workshops or other activities to inform SMEs of the benefits available to them under this Agreement; and
- (c) exchanging and discussing each Party's experiences and best practices in supporting and assisting SMEs that are exporters with respect to, among other things:
 - (i) training programmes;
 - (ii) trade education;
 - (iii) trade finance;
 - (iv) identifying commercial partners in the other Party;
 - (v) establishing good business credentials;
 - (vi) participating and integrating into global supply chains; and
 - (vii) using electronic commerce.

3. The Parties also recognise that the involvement of the private sector is important in these cooperation activities.

ARTICLE 20.3

Information sharing

1. Each Party shall establish or maintain its own publicly accessible website containing information regarding this Agreement, including:
 - (a) the text of this Agreement, including all Annexes, in particular the tariff schedules and product-specific rules of origin;

- (b) a summary of this Agreement; and
 - (c) information designed for SMEs that contains:
 - (i) a description of the provisions in this Agreement that the Party considers to be relevant to SMEs; and
 - (ii) any additional information that the Party considers to be useful for SMEs interested in benefitting from the opportunities provided by this Agreement.
2. Each Party shall include in the website referred to in paragraph 1 links to:
- (a) the equivalent website of the other Party; and
 - (b) the websites of its government authorities and other appropriate entities that provide information the Party considers useful to persons interested in trading, investing, or doing business in that Party.
3. Each Party shall ensure that the linked websites referred to in subparagraph 2(b) provide information related to:
- (a) customs legislation and procedures, as well as a description of the procedures, the practical steps, the forms, documents and other information required for importation into, exportation from, or transit through the customs territory of that Party;
 - (b) laws and regulations, including procedures, concerning intellectual property rights;
 - (c) technical regulations and conformity assessment procedures;
 - (d) sanitary and phytosanitary measures relevant for importation and exportation;
 - (e) publication of notices for government procurement in accordance with Article 10.4 as well as other relevant information;

- (f) business registration procedures;
- (g) taxes collected during the importation procedures, if applicable; and
- (h) other information which the Party considers to be useful for SMEs.

4. Each Party shall include in the website referred to in paragraph 1 a link to a database that is electronically searchable by tariff nomenclature code and that includes, if the Party considers applicable, the following information with respect to access to its market:

- (a) rates of customs duty to be applied by the Party to the originating goods of the other Party, the most-favoured-nation applied rates of customs duty and tariff rate quotas established by the Party;
- (b) customs or other fees, including product-specific fees, imposed on or in connection with importation and exportation;
- (c) other tariff measures;
- (d) rules of origin;
- (e) duty drawback, deferral or other types of relief that reduce, refund or exempt customs duties;
- (f) criteria used to determine the customs value of goods;
- (g) country of origin marking requirements, including placement and method of marking; and
- (h) other relevant measures.

5. Each Party shall regularly, or when requested by the other Party, review the information and links referred to in paragraphs 1 to 4 to ensure that they are up-to-date and accurate.

6. Each Party shall work towards ensuring that information provided pursuant to this Article is presented in a manner that is easy to use for SMEs. Each Party shall endeavour to make the information available in English.

7. No fee shall be imposed on any person of either Party for access to the information provided pursuant to paragraphs 1 to 4.

ARTICLE 20.4

SME Contact Points

1. Each Party shall, upon the entry into force of this Agreement, designate a contact point for the implementation of this Chapter (hereinafter referred to in this Chapter as "SME Contact Points") and notify the other Party of the contact details including information regarding the relevant officials. The Parties shall promptly notify each other of any change of those contact details.

2. The SME Contact Points shall, in accordance with each Party's rules and procedures, have the following functions:

- (a) ensuring that the needs of SMEs are taken into account in the implementation of this Agreement;
- (b) considering ways for strengthening the cooperation on matters of relevance to SMEs between the Parties in view of increasing trade and investment opportunities for SMEs;
- (c) identifying ways and exchanging information for enabling SMEs of each Party to take advantage of new opportunities under this Agreement;
- (d) monitoring the implementation of Article 20.3 and ensuring that the information provided by each Party is up-to-date and relevant for SMEs;

(e) regularly submitting a report on their activities and making appropriate recommendations to the Joint Committee; and

(f) considering any other matter of relevance to SMEs that is covered by this Agreement.

3. The SME Contact Points may, in accordance with each Party's rules and procedures, recommend to the Joint Committee the inclusion of additional information by the Parties in their respective websites referred to in Article 20.3.

4. The SME Contact Points shall endeavour to address any other matter of interest to SMEs in connection with the implementation of this Agreement, including by:

(a) exchanging information to assist the Parties in monitoring the implementation of this Agreement on matters of relevance to SMEs;

(b) participating in the work of specialised committees and working groups established under this Agreement, including matters of regulatory cooperation and non-tariff issues, and presenting to those specialised committees and working groups, in their respective areas of competence, specific matters of particular interest to SMEs, while avoiding duplication of work; and

(c) considering mutually acceptable solutions for improving the ability of SMEs to engage in trade and investment between the Parties.

5. The SME Contact Points shall meet when necessary and shall carry out their activities through the appropriate communication channels, which may include electronic mail, videoconference or other means.

6. The SME Contact Points may seek to cooperate with experts in the field of SMEs and external organisations, as appropriate, in carrying out their activities.

ARTICLE 20.5

Dispute settlement

The provisions of this Chapter shall not be subject to dispute settlement under Chapter 22.

CHAPTER 21

TRADE AND WOMEN'S ECONOMIC EMPOWERMENT

ARTICLE 21.1

Women and the economy

1. The Parties recognise the importance of enhancing opportunities for women within their territories, including workers and business owners, to participate equitably in the domestic and global economy.
2. The Parties further recognise the benefit of sharing their diverse experiences in designing, implementing and strengthening programmes to reduce the systemic barriers which may exist for women in international trade and which prevent them from participating equitably in the domestic and global economy.

ARTICLE 21.2

Cooperation activities

The Parties shall consider undertaking cooperation activities aimed at enhancing the ability of women, including workers and business owners, to fully access and benefit from the opportunities created by this Agreement. These activities may include providing advice or training, and exchanging information and experience on:

- (a) programmes aimed at improving the access of women to markets, technology and financing;
- (b) development of women's leadership and business networks;

- (c) identification of best practices related to workplace flexibility; and
- (d) activities related to the Joint Declaration on Trade and Women's Economic Empowerment on the Occasion of the WTO Ministerial Conference in Buenos Aires in December 2017.

ARTICLE 21.3

Working Group on Trade and Women's Economic Empowerment

1. The Working Group on Trade and Women's Economic Empowerment established pursuant to Article 23.4 shall be responsible for furthering shared objectives of enhancing the ability of women to fully access and benefit from the opportunities created by trade, for implementing cooperation activities referred to in Article 21.2, ensuring that the development of such activities is carried out with the inclusive participation of women, and for providing opportunity for monitoring and review as may be agreed by the Parties.
2. The Working Group on Trade and Women's Economic Empowerment shall meet at such times and venues, or by such means, as may be agreed by the Parties.

ARTICLE 21.4

Dispute settlement

The provisions of this Chapter shall not be subject to dispute settlement under Chapter 22.

CHAPTER 22

DISPUTE SETTLEMENT

SECTION A

Objective, scope and definitions

ARTICLE 22.1

Objective

The objective of this Chapter is to establish an effective and efficient mechanism for settling disputes between the Parties concerning the interpretation and application of the provisions of this Agreement with a view to reaching a mutually agreed solution.

ARTICLE 22.2

Scope

Unless otherwise provided for in this Agreement, this Chapter applies with respect to the settlement of any dispute between the Parties concerning the interpretation and application of the provisions of this Agreement.

ARTICLE 22.3

Definitions

For the purposes of this Chapter:

- (a) "arbitrator" means a member of a panel;
- (b) "cases of urgency" and "matters of urgency" include those which concern goods or services that rapidly lose their quality, current condition or commercial value in a short period of time;
- (c) "Code of Conduct" means the Code of Conduct for Arbitrators referred to in Article 22.30;
- (d) "complaining Party" means the Party that requests the establishment of a panel pursuant to Article 22.7;
- (e) "covered provisions" means the provisions of this Agreement covered by this Chapter in accordance with Article 22.2;
- (f) "DSB" means the Dispute Settlement Body of the WTO;
- (g) "panel" means a panel established pursuant to Article 22.7;
- (h) "Party complained against" means the Party against which a dispute has been brought before a panel pursuant to Article 22.7; and
- (i) "Rules of Procedure" means the Rules of Procedure of a Panel referred to in Article 22.30.

SECTION B

Consultations and mediation

ARTICLE 22.4

Request for information

Before a request for consultations or mediation is made pursuant to Article 22.5 or 22.6 respectively, a Party may request in writing any relevant information with respect to a measure at issue. The Party to which that request is made shall make all efforts to provide the requested information in a written response to be submitted no later than 20 days after the date of receipt of the request.

ARTICLE 22.5

Consultations

1. The Parties shall endeavour to resolve any dispute referred to in Article 22.2 through consultations in good faith with a view to reaching a mutually agreed solution.
2. A Party may seek consultations by means of a written request to the other Party. In the request for consultations, the Party which requested consultations shall give the reasons for the request, including identification of the measure at issue and an indication of its factual basis and its legal basis specifying the relevant covered provisions.
3. During consultations each Party shall provide sufficient information to enable a full examination of the measure at issue including how that measure could affect the operation and application of this Agreement.

4. The Party to which the request for consultations is made shall reply to the request no later than 10 days after the date of receipt of the request. The Parties shall enter into consultations no later than 30 days after the date of receipt of the request. Consultations shall be deemed to be concluded no later than 45 days after the date of receipt of the request unless the Parties agree otherwise. Where both Parties consider that the case concerns matters of urgency, consultations shall be deemed to be concluded no later than 25 days after the date of receipt of the request unless the Parties agree otherwise.
5. Consultations may be held in person or by any other means of communication agreed by the Parties. Unless the Parties agree otherwise, consultations, if held in person, shall take place in the Party to which the request is made.
6. Consultations, including all information disclosed and positions taken by the Parties during those proceedings, shall be confidential and without prejudice to the rights of either Party in any further proceedings.

ARTICLE 22.6

Mediation

1. A Party may at any time request the other Party to enter into a mediation procedure with respect to any matter within the scope of this Chapter concerning a measure that adversely affects trade or investment between the Parties.
2. The Parties may at any time agree to enter into a mediation procedure which shall be initiated, conducted and terminated in accordance with the Mediation Procedure to be adopted by the Joint Committee at its first meeting pursuant to subparagraph 4(f) of Article 23.1.
3. If the Parties agree, the mediation procedure may continue while the panel procedures set out in Section C proceed.

SECTION C

Panel procedure

ARTICLE 22.7

Establishment of a panel

1. The Party that sought consultations pursuant to Article 22.5 may request the establishment of a panel if:
 - (a) the other Party does not respond to the request for consultations within 10 days after the date of its receipt, or does not enter into consultations within 30 days after the date of receipt of the request;
 - (b) the Parties agree not to enter into consultations; or
 - (c) the Parties fail to resolve the dispute through consultations within 45 days, or within 25 days in cases of urgency, after the date of receipt of the request for consultations, unless the Parties agree otherwise.
2. The request for the establishment of a panel pursuant to paragraph 1 shall be made in writing to the Party complained against. In its complaint, the complaining Party shall explicitly identify:
 - (a) the measure at issue;
 - (b) the legal basis specifying the relevant covered provisions in such a manner as to clearly present how such measure is inconsistent with those provisions; and
 - (c) the factual basis.

ARTICLE 22.8

Composition of a panel

1. A panel shall be composed of three arbitrators.
2. No later than 10 days after the date of receipt of the request for the establishment of a panel by the Party complained against, the Parties shall consult with a view to reaching an agreement on the composition of the panel.
3. If the Parties do not reach an agreement on the composition of the panel within the time period provided for in paragraph 2, each Party shall appoint an arbitrator from the sub-list for that Party established pursuant to Article 22.9 no later than five days after the expiry of the time period provided for in paragraph 2. If a Party fails to appoint an arbitrator within that time period, the Co-chair of the Joint Committee from the complaining Party shall select by lot, no later than five days after the expiry of the time period, an arbitrator from the sub-list for the Party that has failed to appoint an arbitrator established pursuant to Article 22.9. The Co-chair of the Joint Committee from the complaining Party may delegate the selection by lot of the arbitrator to his or her representative.
4. If the Parties do not reach an agreement on the chairperson of the panel within the time period provided for in paragraph 2, on request of a Party, the Co-chair of the Joint Committee from the complaining Party shall select by lot, no later than five days after the date of delivery of the request, the chairperson of the panel from the sub-list of chairpersons established pursuant to Article 22.9. That request shall be notified simultaneously to the other Party. The Co-chair of the Joint Committee from the complaining Party may delegate the selection by lot of the chairperson of the panel to his or her representative.
5. Should the lists provided for in Article 22.9 not be established or not contain at least nine individuals as referred to in that Article, the following procedures apply:
 - (a) for the selection of the chairperson:

- (i) if the sub-list of chairpersons contains at least two individuals agreed by the Parties, the Co-chair of the Joint Committee from the complaining Party shall select by lot the chairperson from those individuals no later than five days after the date of delivery of the request referred to in paragraph 4;
 - (ii) if the sub-list of chairpersons contains one individual agreed by the Parties, that individual shall act as chairperson; or
 - (iii) if the Parties fail to select a chairperson pursuant to subparagraph (i) or (ii) or if the sub-list of chairpersons contains no individual agreed by the Parties, the Co-chair of the Joint Committee from the complaining Party shall, no later than five days after the date of delivery of the request referred to in paragraph 4, select by lot the chairperson from the individuals who had been formally proposed by a Party as chairperson at the time of establishing or updating the list of arbitrators referred to in Article 22.9. A Party may propose a new individual, if an individual who had been formally proposed as chairperson by that Party is no longer available; and
- (b) for the selection of an arbitrator other than the chairperson:
- (i) if the sub-list of a Party contains at least two individuals agreed by the Parties, that Party shall select an arbitrator from those individuals no later than five days after the expiry of the time period provided in paragraph 2;
 - (ii) if the sub-list of a Party contains one individual agreed by the Parties, that individual shall act as an arbitrator; or
 - (iii) if an arbitrator cannot be selected pursuant to subparagraph (i) or (ii) or if the sub-list of arbitrators of a Party contains no individual agreed by the Parties, the Co-chair of the Joint Committee from the complaining Party shall select an arbitrator applying *mutatis mutandis* the procedure referred to in subparagraph (a).
6. The date of establishment of the panel shall be the date on which the last of the three arbitrators has notified to the Parties the acceptance of his or her appointment.

ARTICLE 22.9

List of arbitrators

1. The Joint Committee shall, at its first meeting pursuant to paragraph 2 of Article 23.1, establish a list of at least nine individuals who are willing and able to serve as arbitrators. The list shall be composed of three sub-lists: a sub-list for each Party and a sub-list of individuals who are not nationals of either Party and who shall act as the chairperson of the panel. Each sub-list shall include at least three individuals. For the establishment or an update of the sub-list of chairpersons, each Party may propose up to three individuals. The Joint Committee will ensure that the number of individuals on the list of arbitrators is always maintained at the level required by this paragraph.
2. The Joint Committee may establish an additional list, consisting of individuals with demonstrated expertise in specific sectors covered by this Agreement, which may be used to compose the panel.

ARTICLE 22.10

Qualifications of arbitrators

All arbitrators shall:

- (a) have demonstrated expertise in law and either international trade or other matters covered by this Agreement and, in case of a chairperson, also have experience in arbitration proceedings;
- (b) be independent of, and not be affiliated with or take instructions from, either Party;
- (c) serve in their individual capacities and not take instructions from any organisation or government with regard to matters related to the dispute; and
- (d) comply with the Code of Conduct.

ARTICLE 22.11

Replacement of arbitrators

If in arbitration proceedings under this Chapter, any of the arbitrators of the original panel is unable to participate, withdraws, or needs to be replaced because that arbitrator does not comply with the requirements of the Code of Conduct, the procedure set out in Article 22.8 shall apply.

ARTICLE 22.12

Functions of panels

The panel established pursuant to Article 22.7:

- (a) shall make an objective assessment of the matter before it, including an objective assessment of the facts of the case and the applicability of, and conformity of the measures at issue with, the covered provisions;
- (b) shall set out, in its decisions, the findings of fact and law and the rationale behind any findings and conclusions that it makes; and
- (c) should consult regularly with the Parties and provide adequate opportunities for achieving a mutually agreed solution.

ARTICLE 22.13

Terms of reference

1. Unless the Parties agree otherwise no later than 10 days after the date of the establishment of the panel, the terms of reference of the panel shall be:

"to examine, in the light of the relevant covered provisions of this Agreement cited by the Parties, the matter referred to in the request for the establishment of the panel, to decide on the conformity of the measure at issue with the relevant covered provisions of this Agreement and to issue a report in accordance with Articles 22.18 and 22.19".

2. If the Parties agree on other terms of reference than those referred to in paragraph 1, they shall notify the agreed terms of reference to the panel no later than three days after their agreement.

ARTICLE 22.14

Decision on urgency

If a Party so requests, the panel shall decide, no later than 15 days after the date of its establishment, whether a dispute concerns matters of urgency.

ARTICLE 22.15

Panel proceedings

1. Any hearing of the panel shall be open to the public unless the Parties agree otherwise or the submissions and arguments of a Party contain confidential information. Hearings held in closed session shall be confidential.

2. Unless the Parties agree otherwise, the venue shall alternate between the Parties with the first hearing to be held in the Party complained against.

3. The panel and the Parties shall treat as confidential any information submitted by a Party to the panel which that Party has designated as confidential. Where that Party submits a confidential version of its written submissions to the panel, it shall also, on request of the other Party, provide a non-confidential summary of the information contained in its submissions that could be disclosed to the public with an explanation as to why the non-disclosed information is confidential.
4. The deliberations of the panel shall be kept confidential.
5. The Parties shall be given the opportunity to attend any of the presentations, statements, arguments or rebuttals in the proceedings. The Parties shall make available to each other any information or written submissions submitted to the panel, including any comments on the descriptive part of the interim report, responses to questions of the panel and written comments on those responses.
6. The interim report and the final report shall be drafted without the presence of the Parties, and in light of the information provided and the statements made. The arbitrators shall assume full responsibility for the drafting of the reports and shall not delegate this responsibility to any other person.
7. The panel shall attempt to make its decisions, including its final report, by consensus. It may also make its decisions, including its final report, by majority vote where a decision cannot be arrived at by consensus. Dissenting opinions of arbitrators shall not be published.
8. The decisions of the panel shall be final and binding on the Parties. They shall be unconditionally accepted by the Parties. They shall not add to or diminish the rights and obligations of the Parties under this Agreement. They shall not be construed as creating rights for and obligations on persons.

ARTICLE 22.16

Rules of interpretation

The panel shall interpret the covered provisions in accordance with customary rules of interpretation of public international law including those codified in the Vienna Convention on the Law of Treaties. The panel shall also take into account relevant interpretations in panel and Appellate Body reports adopted by the DSB.

ARTICLE 22.17

Receipt of information

1. On request of a Party, or on its own initiative, the panel may seek from the Parties relevant information it considers necessary and appropriate. The Parties shall respond promptly and fully to any request by the panel for information.
2. On request of a Party, or on its own initiative, the panel may seek from any source any information, including confidential information, it considers appropriate. The panel also has the right to seek the opinion of experts as it considers appropriate.
3. Natural persons of a Party or legal persons established in a Party may submit *amicus curiae* briefs to the panel in accordance with the Rules of Procedure.
4. Any information obtained by the panel under this Article shall be made available to the Parties and the Parties may submit comments on that information to the panel.

ARTICLE 22.18

Interim report

1. The panel shall issue an interim report to the Parties setting out a descriptive part and its findings and conclusions no later than 120 days after the date of its establishment in a manner enabling the Parties to review it. When the panel considers that this deadline cannot be met, the chairperson of the panel shall notify the Parties in writing, stating the reasons for the delay and the date on which the panel plans to issue its interim report. Under no circumstances shall the delay exceed 30 days after the deadline.
2. Each Party may submit to the panel written comments and a written request to review precise aspects of the interim report no later than 15 days after the date of issuance of the interim report. After considering any written comments and requests by each Party on the interim report, the panel may modify the interim report and make any further examination it considers appropriate.
3. In cases of urgency,
 - (a) the panel shall make every effort to issue its interim report no later than 60 days after the date of its establishment and shall in no circumstances issue the interim report later than 75 days after the date of its establishment; and
 - (b) each Party may submit to the panel written comments and a written request to review precise aspects of the interim report no later than seven days after the date of issuance of the interim report.

ARTICLE 22.19

Final report

1. The panel shall issue its final report to the Parties no later than 30 days after the date of issuance of the interim report. When the panel considers that this deadline cannot be met, the chairperson of the panel shall notify the Parties in writing, stating the reasons for the delay and the date on which the panel plans to issue its final report. Under no circumstances shall the delay exceed 30 days after the deadline.
2. In cases of urgency, the panel shall make every effort to issue its final report no later than 15 days after the date of issuance of the interim report and shall in no circumstances issue the final report later than 30 days after the date of issuance of the interim report.
3. The final report shall include an adequate discussion of any written comments and requests made by the Parties on the interim report. The panel may, in its final report, suggest ways in which the final report could be implemented.
4. The Parties shall make the final report publicly available in its entirety no later than 10 days after the date of its issuance unless they decide, in order to protect confidential information, to publish the final report only in parts, or not to publish the final report.

ARTICLE 22.20

Compliance with the final report

1. The Party complained against shall take any measure necessary to comply promptly and in good faith with the final report issued pursuant to Article 22.19.

2. The Party complained against shall, no later than 30 days after the date of issuance of the final report, notify the complaining Party of the length of the reasonable period of time for compliance with the final report and the Parties shall endeavour to agree on the reasonable period of time required for compliance. If there is disagreement between the Parties on the length of the reasonable period of time, the complaining Party may, no later than 20 days after the date of receipt of the notification made in accordance with this paragraph by the Party complained against, request in writing the original panel to determine the length of the reasonable period of time. Such request shall be notified simultaneously to the Party complained against. The original panel shall notify its determination to the Parties no later than 30 days after the date of submission of the request.
3. The length of the reasonable period of time for compliance with the final report may be extended by mutual agreement of the Parties.
4. The Party complained against shall inform the complaining Party in writing of its progress to comply with the final report at least one month before the expiry of the reasonable period of time for compliance with the final report unless the Parties agree otherwise.

ARTICLE 22.21

Compliance review

1. The Party complained against shall, no later than the date of expiry of the reasonable period of time for compliance with the final report, notify the complaining Party of any measures taken to comply with the final report.
2. Where there is disagreement on the existence of measures taken to comply with the final report, or their consistency with the covered provisions, the complaining Party may request in writing the original panel to examine the matter. That request shall be notified simultaneously to the Party complained against.
3. The request referred to in paragraph 2 shall provide the factual and legal basis for the complaint, including the specific measures at issue, in such a manner as to clearly present how such measures are inconsistent with the relevant covered provisions.

4. The panel shall notify its decision to the Parties no later than 90 days after the date of referral of the matter.

ARTICLE 22.22

Temporary remedies in case of non-compliance

1. The Party complained against shall, on request of the complaining Party, enter into consultations with a view to agreeing on a mutually satisfactory compensation or any alternative arrangement if:
 - (a) in accordance with Article 22.21 the original panel finds that the measures taken to comply with the final report as notified by the Party complained against are inconsistent with the relevant covered provisions;
 - (b) the Party complained against fails to notify any measure taken to comply with the final report before the expiry of the reasonable period of time determined in accordance with paragraph 2 of Article 22.20; or
 - (c) the Party complained against notifies the complaining Party that it is impracticable to comply with the final report within the reasonable period of time determined in accordance with paragraph 2 of Article 22.20.

2. If the complaining Party decides not to make a request in accordance with paragraph 1 in the case where any of the conditions in subparagraphs 1(a) to (c) are met or if a request is made and no mutually satisfactory compensation nor any alternative arrangement has been agreed within 20 days after the date of receipt of the request made in accordance with paragraph 1, the complaining Party may notify the Party complained against in writing that it intends to suspend the application to the Party complained against of concessions or other obligations under the covered provisions. The notification shall specify the level of intended suspension of concessions or other obligations.

3. The complaining Party shall have the right to implement the suspension of concessions or other obligations referred to in the preceding paragraph 15 days after the date of receipt of the notification by the Party complained against, unless the Party complained against has requested arbitration in accordance with paragraph 6.
4. The suspension of concessions or other obligations:
 - (a) shall be at a level equivalent to the nullification or impairment that is caused by the failure of the Party complained against to comply with the final report; and
 - (b) may be applied to sectors that are subject to dispute settlement in accordance with Article 22.2 other than the sector or sectors in which the panel has found nullification or impairment, in particular if the complaining Party is of the view that such suspension is effective in inducing compliance.
5. The suspension of concessions or other obligations or the compensation or any alternative arrangement referred to in this Article shall be temporary and shall only apply until the inconsistency of the measure with the relevant covered provisions which has been found in the final report has been removed, or until the Parties have agreed on a mutually satisfactory compensation or any alternative arrangement.
6. If the Party complained against considers that the suspension of concessions or other obligations does not comply with paragraph 4, that Party may request in writing the original panel to examine the matter no later than 15 days after the date of receipt of the notification referred to in paragraph 2. That request shall be notified simultaneously to the complaining Party. The original panel shall notify to the Parties its decision on the matter no later than 30 days after the date of submission of the request. Concessions or other obligations shall not be suspended until the original panel has notified its decision. The suspension of concessions or other obligations shall be consistent with the decision.

ARTICLE 22.23

Compliance review after the adoption of temporary remedies

1. Upon the notification by the Party complained against to the complaining Party of the measure taken to comply with the final report:
 - (a) in a situation where the right to suspend concessions or other obligations has been exercised by the complaining Party in accordance with Article 22.22, the complaining Party shall terminate the suspension of concessions or other obligations no later than 30 days after the date of receipt of the notification, with the exception of the cases referred to in paragraph 2; or
 - (b) in a situation where mutually satisfactory compensation or an alternative arrangement has been agreed, the Party complained against may terminate the application of such compensation or arrangement no later than 30 days after the date of receipt of the notification, with the exception of the cases referred to in paragraph 2.

2. If the Parties do not reach an agreement on whether the measure notified in accordance with paragraph 1 is consistent with the relevant covered provisions within 30 days after the date of receipt of the notification, the complaining Party shall request in writing the original panel to examine the matter. That request shall be notified simultaneously to the Party complained against. The decision of the panel shall be notified to the Parties no later than 45 days after the date of submission of the request. If the panel decides that the measure notified in accordance with paragraph 1 is consistent with the relevant covered provisions, the suspension of concessions or other obligations, or the application of the compensation or alternative arrangement, shall be terminated no later than 15 days after the date of the decision. Where relevant, the level of suspension of concessions or other obligations, or of the compensation or alternative arrangement, shall be adapted in light of the decision of the panel.

ARTICLE 22.24

Suspension and termination of proceedings

On the joint request of the Parties, the panel shall suspend at any time the proceedings for a period agreed by the Parties not exceeding 12 consecutive months. In the event of such suspension, the relevant time periods shall be extended by the period of time for which the proceedings of the panel were suspended. The panel shall resume the proceedings at any time upon the joint request of the Parties or at the end of the agreed suspension period on the written request of a Party. The request shall be notified to the chairperson of the panel, as well as to the other Party, where applicable. If the proceedings of the panel have been suspended for more than 12 consecutive months, the authority for establishment of the panel shall lapse and the proceedings of the panel shall be terminated. The Parties may agree at any time to terminate the proceedings of the panel. The Parties shall jointly notify such agreement to the chairperson of the panel.

SECTION D

General provisions

ARTICLE 22.25

Administration of the dispute settlement procedure

1. Each Party shall:
 - (a) designate an office which shall be responsible for the administration of the dispute settlement procedure under this Chapter;
 - (b) be responsible for the operation and costs of its designated office; and
 - (c) notify the other Party in writing of the office's location and contact information no later than three months after the date of entry into force of this Agreement.

2. Notwithstanding paragraph 1, the Parties may agree to jointly entrust an external body with providing support for certain administrative tasks for the dispute settlement procedure under this Chapter.

ARTICLE 22.26

Mutually agreed solution

1. The Parties may reach a mutually agreed solution at any time with respect to any dispute referred to in Article 22.2.
2. If a mutually agreed solution is reached during panel proceedings or a mediation procedure, the Parties shall jointly notify the agreed solution to the chairperson of the panel or the mediator. Upon such notification, the panel proceedings or the mediation procedure shall be terminated.
3. Each Party shall take the measures necessary to implement the mutually agreed solution within the agreed time period.
4. No later than the date of expiry of the agreed time period, the implementing Party shall inform the other Party in writing of any measures it has taken to implement the mutually agreed solution.

ARTICLE 22.27

Choice of forum

1. Where a dispute arises with regard to the alleged inconsistency of a particular measure with an obligation under this Agreement and a substantially equivalent obligation under any other international agreement to which both Parties are party, including the WTO Agreement, the complaining Party may select the forum in which to settle the dispute.

2. Once a Party has selected the forum and initiated dispute settlement proceedings under this Chapter or under the other international agreement with respect to the particular measure referred to in paragraph 1, that Party shall not initiate dispute settlement proceedings in another forum with respect to that particular measure unless the forum selected first fails to make findings on the issues in dispute for jurisdictional or procedural reasons.

3. For the purpose of paragraph 2:

- (a) dispute settlement proceedings under this Chapter are deemed to be initiated when a Party requests the establishment of a panel in accordance with paragraph 1 of Article 22.7;
- (b) dispute settlement proceedings under the WTO Agreement are deemed to be initiated when a Party requests the establishment of a panel in accordance with Article 6 of the DSU; and
- (c) dispute settlement proceedings under any other agreement are deemed to be initiated when a Party requests the establishment of a dispute settlement panel in accordance with the relevant provisions of that agreement.

4. Nothing in this Agreement shall preclude a Party from implementing the suspension of concessions or other obligations authorised by the DSB. A Party shall not invoke the WTO Agreement to preclude the other Party from suspending concessions or other obligations under the covered provisions.

ARTICLE 22.28

Time period

1. All time periods provided for in this Chapter shall be counted from the date following the act or fact to which they refer.

2. Any time period referred to in this Chapter may be modified for a particular dispute by agreement of the Parties. The panel may at any time propose to the Parties to modify any time period referred to in this Chapter, stating the reasons for the proposal. On request of a Party, the panel shall decide whether to modify the time period referred to in paragraph 2 and subparagraph 3(b) of Article 22.18, stating the reasons for its decision, *inter alia*, in view of the complexity of the particular dispute.

ARTICLE 22.29

Expenses

Unless the Parties agree otherwise, the expenses of the panel, including the remuneration of its arbitrators, shall be borne by the Parties in equal shares in accordance with the Rules of Procedure.

ARTICLE 22.30

Rules of Procedure and Code of Conduct

The panel proceedings provided for in this Chapter shall be conducted in accordance with the Rules of Procedure of a Panel and the Code of Conduct for Arbitrators, to be adopted by the Joint Committee at its first meeting pursuant to subparagraph 4(f) of Article 23.1.

CHAPTER 23

INSTITUTIONAL PROVISIONS

ARTICLE 23.1

Joint Committee

1. The Parties hereby establish a Joint Committee comprising representatives of the Parties.
2. The Joint Committee shall hold its first meeting within one year of the date of entry into force of this Agreement. Thereafter, the Joint Committee shall, unless otherwise agreed by the representatives of the Parties, meet once a year, or in urgent cases on request of either Party. The Joint Committee may meet in person or by other means, as agreed by the representatives of the Parties.
3. The meetings of the Joint Committee shall take place in the United Kingdom or Japan alternately, unless otherwise agreed by the representatives of the Parties. The Joint Committee shall be co-chaired by the representatives of the Parties at a ministerial level responsible for matters under this Agreement, or their respective delegates.
4. In order to ensure that this Agreement operates properly and effectively, the Joint Committee shall:
 - (a) review and monitor the implementation and operation of this Agreement and, if necessary, make appropriate recommendations to the Parties;
 - (b) supervise and coordinate, as appropriate, the work of all specialised committees, working groups and other bodies established under this Agreement, and recommend to them any necessary action;

- (c) without prejudice to Chapter 22, seek to solve problems that may arise under this Agreement or resolve disputes that may arise regarding the interpretation or application of this Agreement;
 - (d) consider any other matter of interest under this Agreement as the representatives of the Parties may agree;
 - (e) adopt at its first meeting its rules of procedure; and
 - (f) adopt at its first meeting the Rules of Procedure of a Panel and the Code of Conduct for Arbitrators as referred to in Article 22.30, as well as the Mediation Procedure as referred to in paragraph 2 of Article 22.6.
5. In order to ensure that this Agreement operates properly and effectively, the Joint Committee may:
- (a) establish or dissolve specialised committees, working groups or other bodies, other than those referred to in Articles 23.3 and 23.4, and determine their composition, function and tasks;
 - (b) allocate responsibilities to specialised committees, working groups or other bodies;
 - (c) provide information on issues falling within the scope of this Agreement to the public;
 - (d) recommend to the Parties any amendments to this Agreement or adopt decisions to amend this Agreement in instances specifically provided for in paragraph 4 of Article 24.2;
 - (e) adopt interpretations of the provisions of this Agreement, which shall be binding on the Parties and all specialised committees, working groups and other bodies set up under this Agreement, including panels established under Chapter 22; and
 - (f) take any other action in the exercise of its functions as the Parties may agree.

ARTICLE 23.2

Decisions and recommendations of the Joint Committee

1. The Joint Committee may take decisions where provided for in this Agreement. The decisions taken shall be binding on the Parties. Each Party shall take the measures necessary to implement the decisions taken.
2. The Joint Committee may make recommendations relevant for the implementation and operation of this Agreement.
3. All decisions and recommendations of the Joint Committee shall be taken by consensus and may be adopted by meeting in person, in writing or by other means.

ARTICLE 23.3

Specialised committees

1. The following specialised committees are hereby established under the auspices of the Joint Committee:
 - (a) the Committee on Trade in Goods;
 - (b) the Committee on Rules of Origin and Customs-Related Matters;
 - (c) the Committee on Sanitary and Phytosanitary Measures;
 - (d) the Committee on Technical Barriers to Trade;
 - (e) the Committee on Trade in Services, Investment Liberalisation and Electronic Commerce;
 - (f) the Committee on Government Procurement;

- (g) the Committee on Intellectual Property;
- (h) the Committee on Trade and Sustainable Development; and
- (i) the Committee on Regulatory Cooperation.

2. The responsibilities and functions of the specialised committees referred to in paragraph 1 are defined, as appropriate, in the relevant Chapters of this Agreement and can be modified by a decision of the Joint Committee but their responsibilities shall remain within the scope of the Chapters for the implementation and operation of which they are responsible.

3. Unless otherwise provided for in this Agreement, the specialised committees shall:

- (a) meet once a year, unless otherwise agreed by the representatives of the Parties to the specialised committees, or on request of a Party or of the Joint Committee;
- (b) be composed of the representatives of the Parties;
- (c) be co-chaired by the representatives of the Parties at an appropriate level;
- (d) hold their meetings in the United Kingdom or Japan alternately, unless otherwise agreed by the representatives of the Parties to the specialised committees, or by any other appropriate means of communication;
- (e) agree on their meeting schedules and set their agenda by consensus; and
- (f) take all decisions and make recommendations by consensus by meeting in person, in writing or by other means.

4. The specialised committees may adopt their rules of procedure. As long as they do not adopt their rules of procedure, the rules of procedure for the Joint Committee apply *mutatis mutandis*.

5. The specialised committees may submit proposals for decisions to be adopted by the Joint Committee or take decisions in accordance with the relevant provisions of this Agreement.

6. On request of a Party or on referral from a relevant specialised committee, the Joint Committee may address matters that have not been resolved by the relevant specialised committee.
7. Each specialised committee shall inform the Joint Committee of the schedules and agenda of its meetings sufficiently in advance and shall report to the Joint Committee on results and conclusions from each of its meetings.
8. The existence of a specialised committee shall not prevent a Party from bringing any matter directly to the Joint Committee.

ARTICLE 23.4

Working groups

1. The Working Group on Wine and the Working Group on Motor Vehicles and Parts are hereby established under the auspices of the Committee on Trade in Goods. The responsibilities and functions of these working groups are defined in Article 2.34 and Article 20 of Annex 2-C.
2. The following working groups are hereby established under the auspices of the Joint Committee:
 - (a) the Working Group on Cooperation in the Field of Agriculture, the responsibilities and functions of which are defined in Article 19.5; and
 - (b) the Working Group on Trade and Women's Economic Empowerment, the responsibilities of which are defined in Article 21.3.
3. The following working groups may be established in accordance with relevant Chapters:
 - (a) *ad hoc* working groups under the auspices of the Committee on Sanitary and Phytosanitary Measures;

- (b) *ad hoc* technical working groups under the auspices of the Committee on Technical Barriers to Trade;
- (c) *ad hoc* working groups under the auspices of the Committee on Regulatory Cooperation; and
- (d) an Animal Welfare Technical Working Group under the auspices of the Joint Committee.

4. Unless otherwise provided for in this Agreement or unless otherwise agreed by the representatives of the Parties to the working groups, the working groups shall:

- (a) meet once a year, or on request of a Party or of the Joint Committee;
- (b) be co-chaired by the representatives of the Parties at an appropriate level;
- (c) hold their meetings alternately in the United Kingdom or Japan, or by any other appropriate means of communication as agreed between the representatives of the Parties to the working groups;
- (d) agree on their meeting schedules and set their agenda by consensus; and
- (e) take all decisions and make recommendations by consensus by meeting in person, in writing or by other means.

5. The working groups may adopt their rules of procedure. As long as they do not adopt their rules of procedure, the rules of procedure of the Joint Committee apply *mutatis mutandis*.

6. Each working group shall inform the relevant specialised committees or the Joint Committee, as appropriate, of the schedules and agenda of its meetings sufficiently in advance and shall report on its activities at each meeting of the relevant specialised committees or the Joint Committee, as appropriate.

7. The existence of a working group shall not prevent a Party from bringing any matter directly to the Joint Committee or the relevant specialised committees.

ARTICLE 23.5

Work of specialised committees, working groups and other bodies

In carrying out their functions, the specialised committees, working groups and other bodies established under this Agreement shall avoid duplication of their work.

ARTICLE 23.6

Contact points

1. Each Party shall, upon the entry into force of this Agreement, designate a contact point for the implementation of this Agreement and notify the other Party of the contact details including information regarding the relevant officials. The Parties shall promptly notify each other of any change of those contact details.
2. The contact points shall:
 - (a) deliver and receive, unless otherwise provided for in this Agreement, all notifications and information to be provided between the Parties pursuant to this Agreement;
 - (b) facilitate any other communications between the Parties on any matter relating to this Agreement; and
 - (c) coordinate preparations for the meetings of the Joint Committee.

CHAPTER 24

FINAL PROVISIONS

ARTICLE 24.1

General review

Without prejudice to the provisions concerning review in other Chapters, the Parties shall undertake a general review of the implementation and operation of this Agreement in the 10th year following the date of entry into force of this Agreement, or at such times as may be agreed by the Parties.

ARTICLE 24.2

Amendments

1. This Agreement may be amended by agreement between the Parties.
2. Such amendments shall enter into force on the first day of the second month, or on such later date as may be agreed by the Parties, following the date on which the Parties notify each other that their respective applicable legal requirements and procedures for entry into force of such amendments have been completed. The Parties shall make such notification through an exchange of diplomatic notes between the Governments of the Parties.
3. In accordance with the respective domestic legal procedures of the Parties, the Joint Committee may adopt decisions to amend this Agreement in the instances referred to in paragraph 4.
4. Notwithstanding paragraph 2, such amendments shall enter into force by an exchange of diplomatic notes between the Governments of the Parties, unless otherwise agreed by the Parties.

4. Paragraph 3 shall apply to:
- (a) Annex 2-A, provided that the amendments are made in accordance with the amendment of the Harmonized System and include no change on the rates of customs duty to be applied by a Party to the originating goods of the other Party in accordance with Annex 2-A;
 - (b) Annex 2-C, Appendices 2-C-1 and 2-C-2;
 - (c) Annex 2-D;
 - (d) Annex 2-E;
 - (e) Chapter 3, Annexes 3-A to 3-E and Appendix 3-B-1;
 - (f) Annex 10;
 - (g) Annex 14-A;
 - (h) Annex 14-B; and
 - (i) provisions of this Agreement referring to provisions of international agreements or incorporating them into this Agreement, in case of amendments or successor agreements thereto.

ARTICLE 24.3

Entry into force

This Agreement shall enter into force on the date to be agreed upon by the Parties after the completion of their respective applicable legal requirements and procedures for the entry into force of this Agreement. Such date shall be no sooner than the date on which the EU-Japan EPA ceases to apply to the United Kingdom and shall be identified in an exchange of diplomatic notes between the Governments of the Parties, which notifies each other of the aforementioned completion.

ARTICLE 24.4

Termination

1. This Agreement shall remain in force unless terminated pursuant to paragraph 2.
2. Either Party may notify in writing the other Party of its intention to terminate this Agreement. The termination shall take effect six months after the date of receipt by the other Party of the notification, unless otherwise agreed by the Parties.

ARTICLE 24.5

No direct effect on persons

Nothing in this Agreement shall be construed as conferring rights or imposing obligations on persons, without prejudice to the rights and obligations of persons under other public international law.

ARTICLE 24.6

Annexes, appendices, protocol and footnotes

The Annexes, Appendices and Protocol on Mutual Recognition to this Agreement shall form an integral part of this Agreement. For greater certainty, the footnotes shall also form an integral part of this Agreement.

ARTICLE 24.7

Authentic texts

This Agreement is drawn up in duplicate in the English and Japanese languages, both texts being equally authentic, except for Part 2 of Annex 2-A, Schedules of the United Kingdom in Annexes I to IV to Annex 8-B and Section A of Part 2 of Annex 10, which are drawn up in duplicate in the English language.

IN WITNESS WHEREOF, the undersigned, duly authorised to this effect, have signed this Agreement.

DONE at Tokyo on the twenty-third day of October in the year two thousand and twenty.

For the United Kingdom
of Great Britain
and Northern Ireland:

LIZ TRUSS

For Japan:

MOTEGI TOSHIMITSU

ANNEX 2-A

TARIFF ELIMINATION AND REDUCTION

PART 1

General notes

1. For the purposes of Article 2.8, each Party shall entirely eliminate customs duties on originating goods of the other Party on the date of entry into force of this Agreement, unless otherwise provided for in this Annex.
2. For the purposes of this Annex, "year" means:
 - (a) in the case of Part 2, with respect to the first year, the period from the date of entry into force of this Agreement until the following 31 January and, with respect to each subsequent year, the 12-month period starting on 1 February of that year; and
 - (b) in the case of Part 3, with respect to the first year, the period from the date of entry into force of this Agreement until the following 31 March and, with respect to each subsequent year, the 12-month period starting on 1 April of that year.
3. For the purposes of implementing equal annual instalments, the annual reductions shall take place on the first day of each year.
4. The base rate of customs duty and the category for determining the interim rate of customs duty at each stage of reduction for a tariff line are specified for that tariff line in the Schedules of the United Kingdom in Section B of Part 2 and of Japan in Section D of Part 3.

5. For the purposes of this Annex, unless otherwise provided for in Parts 2 and 3, "base rate" means the starting point of elimination or reduction of customs duties.
6. Unless otherwise provided for in this Annex, for the purposes of the elimination or reduction of customs duties in accordance with this Annex, in the case of *ad valorem* duties any fraction less than 0.1 of a percentage point shall be rounded to the nearest one decimal place (in the case of 0.05 per cent, the fraction shall be rounded to 0.1 per cent), and in the case of specific duties any fraction smaller than 0.01 of one pound or one Japanese yen shall be rounded to the nearest two decimal places (in the case of 0.005, the fraction shall be rounded to 0.01).
7. This Annex is based on the Harmonized System, as amended on 1 January 2017 and:
 - (a) in the case of Part 2, the eight-digit code of the tariff classification numbers of the United Kingdom and the corresponding description for each tariff line referred to in the Schedule of the United Kingdom are based on the combined nomenclature of the European Union (Combined Nomenclature of 1 January 2017); and
 - (b) in the case of Part 3, the nine-digit code of the tariff classification numbers of Japan and the corresponding description for each tariff line referred to in the Schedule of Japan are based on the national nomenclature of Japan (Statistical Code Lists for Imports as of 1 April 2017).
8. For greater certainty, the tariff classification numbers and their corresponding descriptions referred to in the Schedule of each Party may be subject to change in case of any change to its nomenclature referred to in paragraph 7 in accordance with its laws, regulations or public notifications, and shall be referred to together with the correlation tables published by each Party in case of any change of nomenclature.
9. For the purposes of implementing any annual tariff commitments provided for in this Annex, if this Agreement enters into force on any date after 1 January 2021, the Parties shall apply Parts 2 and 3 from that date as if this Agreement had entered into force on 1 January 2021 and calculate the number of years as if the first year had commenced on 1 January 2021.

10. With regard to the rate of customs duty for a tariff line for a particular year, in the event of a discrepancy between the rate determined by the Notes for the Schedule of a Party for the category of that tariff line indicated in that Party's Schedule and the rate for that tariff line specified in the stage of reduction for that particular year in that Party's Schedule, that Party shall apply the former rate of customs duty.

PART 2

Tariff elimination and reduction – the United Kingdom

SECTION A

Notes for the Schedule of the United Kingdom

1. For the purposes of Article 2.8, the following categories indicated in Column "Category" in the Schedule of the United Kingdom in Section B apply:
 - (a) customs duties on originating goods classified under the tariff lines indicated with "B3" shall be eliminated as follows:
 - (i) on the date of entry into force of this Agreement, the customs duties shall be half of the base rate; and
 - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in two equal annual instalments beginning on 1 February of the second year, and these originating goods shall be duty-free as from 1 February of the third year;
 - (b) customs duties on originating goods classified under the tariff lines indicated with "B5" shall be eliminated as follows:
 - (i) on the date of entry into force of this Agreement, the customs duties shall be two thirds of the base rate; and
 - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in four equal annual instalments beginning on 1 February of the second year, and these originating goods shall be duty-free as from 1 February of the fifth year;

- (c) customs duties on originating goods classified under the tariff lines indicated with "B7" shall be eliminated as follows:
 - (i) on the date of entry into force of this Agreement, the customs duties shall be three quarters of the base rate; and
 - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in six equal annual instalments beginning on 1 February of the second year, and these originating goods shall be duty-free as from 1 February of the seventh year;

- (d) customs duties on originating goods classified under the tariff lines indicated with "B10" shall be eliminated as follows:
 - (i) on the date of entry into force of this Agreement, the customs duties shall be nine elevenths of the base rate; and
 - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in nine equal annual instalments beginning on 1 February of the second year, and these originating goods shall be duty-free as from 1 February of the tenth year;

- (e) customs duties on originating goods classified under the tariff lines indicated with "B12" shall be eliminated as follows:
 - (i) on the date of entry into force of this Agreement, the customs duties shall be eleven thirteenths of the base rate; and
 - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in eleven equal annual instalments beginning on 1 February of the second year, and these originating goods shall be duty-free as from 1 February of the 12th year;

- (f) customs duties on originating goods classified under the tariff lines indicated with "B15" shall be as follows:
 - (i) on the date of entry into force of this Agreement, the customs duties shall be seven eighths of the base rate; and
 - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in fourteen equal annual instalments beginning on 1 February of the second year, and these originating goods shall be duty-free as from 1 February of the 15th year;
- (g) customs duties on originating goods classified under the tariff lines indicated with "EU10" shall be as follows:
 - (i) on the date of entry into force of this Agreement, until the end of the sixth year, the customs duties shall remain at the base rate; and
 - (ii) the customs duties shall be eliminated in four equal annual instalments beginning on 1 February of the seventh year, and these originating goods shall be duty-free as from 1 February of the 10th year;
- (h) customs duties on originating goods classified under the tariff lines indicated with "X" are excluded from reduction or elimination in this Agreement;
- (i) customs duties (including the agricultural element of duty (marked as "EA"¹) where this element is mentioned as part of the base rate) on originating goods classified under the tariff lines indicated with "R5" shall be reduced from the base rate as follows:

¹ Legal reference for EA: Any law or regulation of the United Kingdom that applies an agricultural element of duty to certain goods in accordance with Part I, Section I-A (including Annex 1) of Schedule XIX (United Kingdom) to the GATT 1994 adopted by the United Kingdom on or after the date of entry into force of this Agreement.

- (i) on the date of entry into force of this Agreement, the customs duties shall be reduced from the base rate by a figure of one third of the base rate multiplied by the number indicated after "R5" in the Column "Category" in the Schedule;
 - (ii) from 1 February of the second year, the customs duties shall be reduced from the level calculated, without rounding, in subparagraph (i) in four equal annual instalments with each one being one sixth of the base rate multiplied by the number indicated after "R5" in the Column "Category" in the Schedule; and
 - (iii) from 1 February of the fifth year, the customs duties shall remain at the level calculated following the fourth equal annual instalment reduction in subparagraph (ii);
- (j) customs duties (including the agricultural element of duty (marked as "EA") where this element is mentioned as part of the base rate) on originating goods classified under the tariff lines indicated with "R7" shall be reduced from the base rate as follows:
- (i) on the date of entry into force of this Agreement, the customs duties shall be reduced from the base rate by a figure of one quarter of the base rate multiplied by the number indicated after "R7" in the Column "Category" in the Schedule;
 - (ii) from 1 February of the second year, the customs duties shall be reduced from the level calculated, without rounding, in subparagraph (i) in six equal annual instalments with each one being one eighth of the base rate multiplied by the number indicated after "R7" in the Column "Category" in the Schedule; and
 - (iii) from 1 February of the seventh year, the customs duties shall remain at the level calculated following the sixth equal annual instalment reduction in subparagraph (ii);
- (k) customs duties (including the agricultural element of duty (marked as "EA") where this element is mentioned as part of the base rate) on originating goods classified under the tariff lines indicated with "R10" shall be reduced from the base rate as follows:

- (i) on the date of entry into force of this Agreement, the customs duties shall be reduced from the base rate by a figure of two elevenths of the base rate multiplied by the number indicated after "R10" in the Column "Category" in the Schedule;
 - (ii) from 1 February of the second year, the customs duties shall be reduced from the level calculated, without rounding, in subparagraph (i) in nine equal annual instalments with each one being one eleventh of the base rate multiplied by the number indicated after "R10" in the Column "Category" in the Schedule; and
 - (iii) from 1 February of the 10th year, the customs duties shall remain at the level calculated following the ninth equal annual instalment reduction in subparagraph (ii); and
- (l) the *ad valorem* component of the customs duties on the originating goods classified under the tariff lines indicated with "entry price" shall be eliminated upon the date of entry into force of this Agreement; the tariff elimination shall only apply to the *ad valorem* component of the customs duties; the specific duty component of the customs duties resulting from the entry price system¹ on these originating goods may be applied.
2. The treatment of originating goods classified under the tariff lines indicated with "S" in Column "Note" in the Schedule of the United Kingdom in Section B shall be subject to review pursuant to subparagraph 3(a) and paragraph 4 of Article 2.8.

¹ Legal reference for entry price system: Any law or regulation of the United Kingdom that applies an entry price system to certain fruits and vegetables in accordance with Part I, Section I-A of Schedule XIX (United Kingdom) to the GATT 1994 adopted by the United Kingdom on or after the date of entry into force of this Agreement.

SECTION B
Schedule of the United Kingdom

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year	
1	SECTION 1 - LIVE ANIMALS; ANIMAL PRODUCTS																			
01	CHAPTER 1 - LIVE ANIMALS																			
0106	Other live animals																			
	- Mammals																			
0106 12 00	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walrus (mammals of the suborder Pinnipedia)		X																	
02	CHAPTER 2 - MEAT AND EDIBLE MEAT OFFAL																			
0208	Other meat and edible meat offal, fresh, chilled or frozen																			
0208 40	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walrus (mammals of the suborder Pinnipedia)																			
0208 40 10	-- Whale meat		X																	
0208 40 80	-- Other		X																	
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal																			
	- Other, including edible flours and meals of meat or meat offal																			
0210 92	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walrus (mammals of the suborder Pinnipedia)																			
0210 92 10	--- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)		X																	
03	CHAPTER 3 - FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES																			
0301	Live fish																			
	- Ornamental fish																			
0301 19 00	-- Other	7.5 %	B7	S	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Other live fish																			
0301 94	-- Atlantic and Pacific bluefin tuna (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)																			

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year	
0301 94 10	-- Atlantic bluefin tuna (<i>Thunnus thynnus</i>)	16.0%	B15		14.0%	13.0%	12.0%	11.0%	10.0%	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	
0301 94 90	-- Pacific bluefin tuna (<i>Thunnus orientalis</i>)	16.0%	B15		14.0%	13.0%	12.0%	11.0%	10.0%	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	
0301 95 00	-- Southern bluefin tuna (<i>Thunnus maccoyii</i>)	16.0%	B15		14.0%	13.0%	12.0%	11.0%	10.0%	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304																			
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>), excluding edible fish offal of subheadings 0302 91 to 0302 99																			
0302 31	-- Albacore or longfinned tuna (<i>Thunnus alalunga</i>)																			
0302 31 90	-- Other	22.0%	B15		19.3%	17.9%	16.5%	15.1%	13.8%	12.4%	11.0%	9.6%	8.3%	6.9%	5.5%	4.1%	2.8%	1.4%	0.0%	
0302 33	-- Skipjack or stripe-bellied bonito																			
0302 33 90	-- Other	22.0%	B15		19.3%	17.9%	16.5%	15.1%	13.8%	12.4%	11.0%	9.6%	8.3%	6.9%	5.5%	4.1%	2.8%	1.4%	0.0%	
0302 36	-- Southern bluefin tuna (<i>Thunnus maccoyii</i>)																			
0302 36 90	-- Other	22.0%	B15		19.3%	17.9%	16.5%	15.1%	13.8%	12.4%	11.0%	9.6%	8.3%	6.9%	5.5%	4.1%	2.8%	1.4%	0.0%	
0302 39	-- Other																			
0302 39 80	-- Other	22.0%	B15		19.3%	17.9%	16.5%	15.1%	13.8%	12.4%	11.0%	9.6%	8.3%	6.9%	5.5%	4.1%	2.8%	1.4%	0.0%	
	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Coladabis sarra</i>), seals (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphus gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlin, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0302 91 to 0302 99																			

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year
0302 42 00	-- Anchovies (<i>Engraulis</i> spp.)	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 45	-- Jack and horse mackerel (<i>Trachurus</i> spp.)																		
0302 45 10	--- Atlantic horse mackerel (<i>Trachurus trachurus</i>)	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 45 30	--- Chilean jack mackerel (<i>Trachurus murphyi</i>)	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 45 90	--- Other	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 47 00	-- Swordfish (<i>Xiphias gladius</i>)	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
	- Fish of the families Bregmacerotidae, Euelichthyidae, Gadidae, Macrouridae, Melanoidae, Merlucciidae, Moridae and Muraelepididae, excluding edible fish offal of subheadings 0302 91 to 0302 99																		
0302 54	-- Hake (<i>Merluccius</i> spp.)																		
	--- Hake of the genus <i>Merluccius</i>																		
0302 54 11	--- Cape hake (shallow-water hake) (<i>Merluccius capensis</i>) and deepwater hake (deepwater Cape hake) (<i>Merluccius paradoxus</i>)	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 54 15	--- Southern hake (<i>Merluccius australis</i>)	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 54 19	--- Other	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 54 90	-- Hake of the genus <i>Urophycis</i>	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 59	-- Other																		
0302 59 90	-- Other	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
	- Other fish, excluding edible fish offal of subheadings 0302 91 to 0302 99																		
0302 83 00	-- Toothfish (<i>Dissostichus</i> spp.)	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0303	Fish, frozen, excluding fish fillets and other fish meat of heading 0304																		
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>), excluding edible fish offal of subheadings 0303 91 to 0303 99																		
0303 45	-- Atlantic and Pacific bluefin tuna (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)																		
	--- Pacific bluefin tuna (<i>Thunnus orientalis</i>)																		
0303 45 99	--- Other	22.0 %	B15		19.3 %	17.9 %	16.5 %	15.1 %	13.8 %	12.4 %	11.0 %	9.6 %	8.3 %	6.9 %	5.5 %	4.1 %	2.8 %	1.4 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year	
0303 49	-- Other																			
0303 49 85	-- Other	22.0 %	B15		19.3 %	17.9 %	16.5 %	15.1 %	13.8 %	12.4 %	11.0 %	9.6 %	8.3 %	6.9 %	5.5 %	4.1 %	2.8 %	1.4 %	0.0 %	0.0 %
	- Fish of the families Bregmaceroiidae, Euelichthyidae, Gadidae, Macrouridae, Melanoidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0303 91 to 0303 99																			
0303 66	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)																			
	-- Hake of the genus <i>Merluccius</i>																			
0303 66 11	--- Cape hake (shallow-water hake) (<i>Merluccius capensis</i>) and deepwater hake (deepwater Cape hake) (<i>Merluccius paradoxus</i>)	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %	0.0 %
0303 66 12	--- Argentine hake (Southwest Atlantic hake) (<i>Merluccius hubbsi</i>)	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %	0.0 %
0303 66 13	--- Southern hake (<i>Merluccius australis</i>)	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %	0.0 %
0303 66 19	--- Other	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %	0.0 %
0303 66 90	--- Hake of the genus <i>Urophycis</i>	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %	0.0 %
	- Other fish, excluding edible fish offal of subheadings 0303 91 to 0303 99																			
0303 81	-- Dogfish and other sharks																			
0303 81 40	--- Blue shark (<i>Prionace glauca</i>)	8.0 %	B7	S	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0303 81 90	--- Other	8.0 %	B7	S	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0303 84	-- Sea bass (<i>Dicentrarchus</i> spp.)																			
0303 84 10	--- European sea bass (<i>Dicentrarchus labrax</i>)	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %	0.0 %
0303 84 90	--- Other	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %	0.0 %
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen																			
	- Fresh or chilled fillets of other fish																			
0304 45 00	-- Swordfish (<i>Xiphias gladius</i>)	18.0 %	B15		15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	9.0 %	7.9 %	6.8 %	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	0.0 %	0.0 %
	- Other, fresh or chilled																			
0304 53 00	-- Fish of the families Bregmaceroiidae, Euelichthyidae, Gadidae, Macrouridae, Melanoidae, Merlucciidae, Moridae and Muraenolepididae	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %	0.0 %
0304 54 00	-- Swordfish (<i>Xiphias gladius</i>)	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %	0.0 %
	- Frozen fillets of other fish																			

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year
0304 85 00	-- Toothfish (<i>Dissostichus</i> spp.)	15.0%	B15		13.1%	12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	0.0%
0304 86 00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasi</i>)	15.0%	B15		13.1%	12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	0.0%
	- Other, frozen																		
0304 96	-- Dogfish and other sharks																		
0304 96 10	--- Picked dogfish (<i>Squalus acanthias</i>) and catsharks (<i>Scyliorhinus</i> spp.)	7.5%	B7	S	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0304 96 20	--- Porbeagle shark (<i>Lamna nasus</i>)	7.5%	B7	S	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0304 96 30	--- Blue shark (<i>Prionace glauca</i>)	7.5%	B7	S	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0304 96 90	--- Other	7.5%	B7	S	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0304 97 00	-- Rays and skates (<i>Rajidae</i>)	7.5%	B7	S	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0304 99	-- Other																		
	-- Other																		
	--- Other																		
0304 99 99	---- Other	7.5%	B7	S	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption																		
	- Fish fillets, dried, salted or in brine, but not smoked																		
0305 39	-- Other																		
0305 39 50	--- Lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>), salted or in brine	15.0%	B15		13.1%	12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	0.0%
0305 39 90	--- Other	16.0%	B15		14.0%	13.0%	12.0%	11.0%	10.0%	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%
	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal																		
0305 69	-- Other																		
0305 69 30	--- Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	15.0%	B15		13.1%	12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	0.0%
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption																		
	- Frozen																		

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year		
0306 12	-- Lobsters (<i>Homarus</i> spp.)																				
0306 12 90	-- Other	16.0%	B15		14.0%	13.0%	12.0%	11.0%	10.0%	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	
0306 17	-- Other shrimps and prawns																				
0306 17 94	-- Shrimps of the genus <i>Crangon</i> , other than of the species <i>Crangon crangon</i>	12.0%	B7		9.0%	7.5%	6.0%	4.5%	3.0%	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	- Live, fresh or chilled																				
0306 35	-- Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)																				
	-- Shrimps of the species <i>Crangon crangon</i>																				
0306 35 10	---- Fresh or chilled	18.0%	B15		15.8%	14.6%	13.5%	12.4%	11.3%	10.1%	9.0%	7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0.0%	0.0%	0.0%
0306 35 50	---- Other	18.0%	B15		15.8%	14.6%	13.5%	12.4%	11.3%	10.1%	9.0%	7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0.0%	0.0%	0.0%
0306 36	-- Other shrimps and prawns																				
0306 36 50	-- Shrimps of the genus <i>Crangon</i> , other than of the species <i>Crangon crangon</i>	18.0%	B15		15.8%	14.6%	13.5%	12.4%	11.3%	10.1%	9.0%	7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0.0%	0.0%	0.0%
	- Other																				
0306 91 00	-- Rock lobster and other sea crawfish (<i>Palaturus</i> spp., <i>Panulirus</i> spp., <i>IASUS</i> spp.)	12.5%	B7		9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0306 92	-- Lobsters (<i>Homarus</i> spp.)																				
0306 92 10	---- Whole	8.0%	B15		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%	0.0%	0.0%	0.0%
0306 94 00	-- Norway lobsters (<i>Nephrops norvegicus</i>)	12.0%	B15		10.5%	9.8%	9.0%	8.3%	7.5%	6.8%	6.0%	5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0.0%	0.0%	0.0%
0306 95	-- Shrimps and prawns																				
	--- Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)																				
	---- Shrimps of the species <i>Crangon crangon</i>																				
0306 95 11	---- Cooked by steaming or by boiling in water	18.0%	B15		15.8%	14.6%	13.5%	12.4%	11.3%	10.1%	9.0%	7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0.0%	0.0%	0.0%
0306 95 19	---- Other	18.0%	B15		15.8%	14.6%	13.5%	12.4%	11.3%	10.1%	9.0%	7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0.0%	0.0%	0.0%
0306 95 20	---- <i>Pandalus</i> spp.	12.0%	B7		9.0%	7.5%	6.0%	4.5%	3.0%	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	-- Other shrimps and prawns																				
0306 95 30	---- Shrimps of the family <i>Pandalidae</i> , other than of the genus <i>Pandalus</i>	12.0%	B7		9.0%	7.5%	6.0%	4.5%	3.0%	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0306 95 40	---- Shrimps of the genus <i>Crangon</i> , other than of the species <i>Crangon crangon</i>	18.0%	B15		15.8%	14.6%	13.5%	12.4%	11.3%	10.1%	9.0%	7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	0.0%	0.0%	0.0%
0306 95 90	---- Other	12.0%	B7		9.0%	7.5%	6.0%	4.5%	3.0%	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year	
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption																			
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i>																			
0307 21 00	-- Live, fresh or chilled	8.0 %	B7	S	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0307 22	-- Frozen																			
0307 22 10	--- Coquilles St Jacques (<i>Pecten maximus</i>)	8.0 %	B7	S	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0307 22 90	--- Other	8.0 %	B7	S	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0307 29 00	-- Other	8.0 %	B7	S	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	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																			
0507	Ivory, tortoiseshell, whalebone and whalebone hair; horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products																			
0507 90 00	- Other		X																	
II	SECTION II - VEGETABLE PRODUCTS																			
07	CHAPTER 7 - EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS																			
0702 00 00	Tomatoes, fresh or chilled	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0707 00	Cucumbers and gherkins, fresh or chilled																			
0707 00 05	- Cucumbers	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0709	Other vegetables, fresh or chilled																			
	- Other																			
0709 91 00	-- Globe artichokes	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0709 93	-- Pumpkins, squash and gourds (<i>Cucurbita</i> spp.)																			
0709 93 10	--- Courgettes	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
08	CHAPTER 8 - EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS																			
0805	Citrus fruit, fresh or dried																			
0805 10	- Oranges																			
	-- Sweet oranges, fresh																			
0805 10 22	--- Navel oranges	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year	
0805 10 24	-- White oranges	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0805 10 28	-- Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
	- Mandarins (including tangerines and satsumas), clementines, wilkings and similar citrus hybrids																			
0805 21	-- Mandarins (including tangerines and satsumas)																			
0805 21 10	-- Satsumas	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0805 21 90	-- Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0805 22 00	-- Clementines	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0805 29 00	-- Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0805 50	- Lemons (<i>Citrus limon</i> , <i>Citrus limonium</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)																			
0805 50 10	-- Lemons (<i>Citrus limon</i> , <i>Citrus limonium</i>)	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0806	Grapes, fresh or dried																			
0806 10	- Fresh																			
0806 10 10	-- Table grapes	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0808	Apples, pears and quinces, fresh																			
0808 10	- Apples																			
0808 10 80	-- Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0808 30	- Pears																			
0808 30 90	-- Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh																			
0809 10 00	- Apricots	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
	- Cherries																			
0809 21 00	-- Sour cherries (<i>Prunus cerasus</i>)	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0809 29 00	-- Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0809 30	- Peaches, including nectarines																			
0809 30 10	-- Nectarines	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0809 30 90	-- Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0809 40	- Plums and sloes																			

CN 2017	Description	Base rate Entry price	Category Entry price	Note	1st year Entry price	2nd year Entry price	3rd year Entry price	4th year Entry price	5th year Entry price	6th year Entry price	7th year Entry price	8th year Entry price	9th year Entry price	10th year Entry price	11th year Entry price	12th year Entry price	13th year Entry price	14th year Entry price	As from 15th year Entry price	
0809 40 05	-- Plums																			
10	CHAPTER 10 - CEREALS																			
1006	Rice																			
1006 10	- Rice in the husk (paddy or rough)																			
1006 10 10	-- For sowing		X																	
	-- Other																			
1006 10 30	-- Round grain		X																	
1006 10 50	--- Medium grain		X																	
	--- Long grain																			
1006 10 71	---- Of a length/width ratio greater than 2 but less than 3		X																	
1006 10 79	---- Of a length/width ratio equal to or greater than 3		X																	
1006 20	- Husked (brown) rice																			
	-- Parboiled																			
1006 20 11	-- Round grain		X																	
1006 20 13	-- Medium grain		X																	
	--- Long grain																			
1006 20 15	---- Of a length/width ratio greater than 2 but less than 3		X																	
1006 20 17	---- Of a length/width ratio equal to or greater than 3		X																	
	-- Other																			
1006 20 92	-- Round grain		X																	
1006 20 94	--- Medium grain		X																	
	--- Long grain																			
1006 20 96	---- Of a length/width ratio greater than 2 but less than 3		X																	
1006 20 98	---- Of a length/width ratio equal to or greater than 3		X																	
1006 30	- Semi-milled or wholly milled rice, whether or not polished or glazed																			
	-- Semi-milled rice																			
	-- Parboiled																			
1006 30 21	--- Round grain		X																	
1006 30 23	--- Medium grain		X																	
	--- Long grain																			
1006 30 25	---- Of a length/width ratio greater than 2 but less than 3		X																	
1006 30 27	---- Of a length/width ratio equal to or greater than 3		X																	

CCS0720926350

978-1-5286-2197-7



Japan No.1 (2020)

Agreement

between the United Kingdom of Great Britain and Northern Ireland and Japan for a
Comprehensive Economic Partnership

Tokyo, 23 October 2020

[The Agreement is not in force]

*Presented to Parliament
by the Secretary of State for Foreign, Commonwealth and Development Affairs
by Command of Her Majesty
October 2020*



© Crown copyright 2020

This publication is licensed under the terms of the Open Government Licence v3.0 except where otherwise stated. To view this licence, visit nationalarchives.gov.uk/doc/open-government-licence/version/3.

Where we have identified any third party copyright information you will need to obtain permission from the copyright holders concerned.

This publication is available at www.gov.uk/official-documents

Any enquiries regarding this publication should be sent to us at Treaty Section, Foreign, Commonwealth and Development Office, King Charles Street, London, SW1A 2AH

ISBN 978-1-5286-2197-7
(Volume 2 of 3)
CCS 0720926350 10/20

Printed on paper containing 75% recycled fibre content minimum

Printed in the UK by the APS Group on behalf of the Controller of Her Majesty's Stationery Office

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year	
	--- Other																			
1006 30 42	--- Round grain		X																	
1006 30 44	--- Medium grain		X																	
	--- Long grain																			
1006 30 46	---- Of a length/width ratio greater than 2 but less than 3		X																	
1006 30 48	---- Of a length/width ratio equal to or greater than 3		X																	
	-- Wholly milled rice																			
	--- Parboiled																			
1006 30 61	--- Round grain		X																	
1006 30 63	--- Medium grain		X																	
	--- Long grain																			
1006 30 65	---- Of a length/width ratio greater than 2 but less than 3		X																	
1006 30 67	---- Of a length/width ratio equal to or greater than 3		X																	
	-- Other																			
1006 30 92	--- Round grain		X																	
1006 30 94	--- Medium grain		X																	
	--- Long grain																			
1006 30 96	---- Of a length/width ratio greater than 2 but less than 3		X																	
1006 30 98	---- Of a length/width ratio equal to or greater than 3		X																	
1006 40 00	- Broken rice		X																	
11	CHAPTER 11 - PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN																			
1102	Cereal flours other than of wheat or meslin																			
1102 90	- Other																			
1102 90 50	-- Rice flour		X																	
1103	Cereal groats, meal and pellets																			
	- Groats and meal																			
1103 19	-- Of other cereals																			
1103 19 50	-- Of rice		X																	
1103 20	- Pellets																			
1103 20 50	-- Of rice		X																	

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year	
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground																			
	- Rolled or flaked grains																			
	-- Of other cereals																			
	-- Other																			
	--- Flaked rice		X																	
12	CHAPTER 12 - OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER																			
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included																			
	- Seaweeds and other algae																			
	-- Fit for human consumption		X																	
	-- Other		X																	
IV	SECTION IV - PREPARED FOODSTUFFS; BEVERAGES; SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES																			
16	CHAPTER 16 - PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES																			
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs																			
	- Other prepared or preserved fish																			
	-- Other																			
	-- Of other fish	14.0 %	B7	S	10.5 %	8.8 %	7.0 %	5.3 %	3.5 %	1.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	
	- Shrimps and prawns																			
	-- Not in airtight containers																			
	-- In immediate packings of a net content not exceeding 2 kg	20.0 %	B15		17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	
	-- Other	20.0 %	B15		17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	
	-- Other	20.0 %	B15		17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	
	- Molluscs																			
	-- Clams, cockles and arkshells	20.0 %	B15		17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	
	- Other aquatic invertebrates																			
	-- Other	26.0 %	B15		22.8 %	21.1 %	19.5 %	17.9 %	16.3 %	14.6 %	13.0 %	11.4 %	9.8 %	8.1 %	6.5 %	4.9 %	3.3 %	1.6 %	0.0 %	
18	CHAPTER 18 - COCOA AND COCOA PREPARATIONS																			

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year	
1806	Chocolate and other food preparations containing cocoa																			
1806 10	- Cocoa powder, containing added sugar or other sweetening matter																			
1806 10 15	-- Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8.0 %	R7 (0.25)	S	7.5 % 19.77 GBP/ 100 kg	7.3 % 19.11 GBP/ 100 kg	7.0 % 18.45 GBP/ 100 kg	6.8 % 17.79 GBP/ 100 kg	6.5 % 17.14 GBP/ 100 kg	6.3 % 16.48 GBP/ 100 kg	6.0 % 15.82 GBP/ 100 kg	6.0 % 15.82 GBP/ 100 kg	6.0 % 15.82 GBP/ 100 kg	6.0 % 15.82 GBP/ 100 kg	6.0 % 15.82 GBP/ 100 kg	6.0 % 15.82 GBP/ 100 kg	6.0 % 15.82 GBP/ 100 kg	6.0 % 15.82 GBP/ 100 kg	6.0 % 15.82 GBP/ 100 kg	6.0 % 15.82 GBP/ 100 kg
1806 10 20	-- Containing 5 % or more but less than 65 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8.0 % 21.09 GBP/ 100 kg	R7 (0.25)	S	7.5 % 19.77 GBP/ 100 kg	7.3 % 19.11 GBP/ 100 kg	7.0 % 18.45 GBP/ 100 kg	6.8 % 17.79 GBP/ 100 kg	6.5 % 17.14 GBP/ 100 kg	6.3 % 16.48 GBP/ 100 kg	6.0 % 15.82 GBP/ 100 kg	6.0 % 15.82 GBP/ 100 kg	6.0 % 15.82 GBP/ 100 kg	6.0 % 15.82 GBP/ 100 kg	6.0 % 15.82 GBP/ 100 kg	6.0 % 15.82 GBP/ 100 kg	6.0 % 15.82 GBP/ 100 kg	6.0 % 15.82 GBP/ 100 kg	6.0 % 15.82 GBP/ 100 kg	6.0 % 15.82 GBP/ 100 kg
1806 10 30	-- Containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8.0 % 26.28 GBP/ 100kg	R7 (0.25)	S	7.5 % 24.64 GBP/ 100 kg	7.3 % 23.82 GBP/ 100 kg	7.0 % 23.00 GBP/ 100 kg	6.8 % 22.17 GBP/ 100 kg	6.5 % 21.35 GBP/ 100 kg	6.3 % 20.53 GBP/ 100 kg	6.0 % 19.71 GBP/ 100 kg	6.0 % 19.71 GBP/ 100 kg	6.0 % 19.71 GBP/ 100 kg	6.0 % 19.71 GBP/ 100 kg	6.0 % 19.71 GBP/ 100 kg	6.0 % 19.71 GBP/ 100 kg	6.0 % 19.71 GBP/ 100 kg	6.0 % 19.71 GBP/ 100 kg	6.0 % 19.71 GBP/ 100 kg	6.0 % 19.71 GBP/ 100 kg
1806 10 90	-- Containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8.0 % 35.06 GBP/ 100 kg	R7 (0.25)	S	7.5 % 32.87 GBP/ 100 kg	7.3 % 31.77 GBP/ 100 kg	7.0 % 30.68 GBP/ 100 kg	6.8 % 29.58 GBP/ 100 kg	6.5 % 28.49 GBP/ 100 kg	6.3 % 27.39 GBP/ 100 kg	6.0 % 26.30 GBP/ 100 kg	6.0 % 26.30 GBP/ 100 kg	6.0 % 26.30 GBP/ 100 kg	6.0 % 26.30 GBP/ 100 kg	6.0 % 26.30 GBP/ 100 kg	6.0 % 26.30 GBP/ 100 kg	6.0 % 26.30 GBP/ 100 kg	6.0 % 26.30 GBP/ 100 kg	6.0 % 26.30 GBP/ 100 kg	6.0 % 26.30 GBP/ 100 kg
19	CHAPTER 19 - PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS																			
1901	Malt extract, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included																			
1901 10 00	- Preparations suitable for infants or young children, put up for retail sale	7.6 % EA	R10 (0.66)		6.7 % 0.880 EA	6.2 % 0.820 EA	5.8 % 0.760 EA	5.3 % 0.700 EA	4.9 % 0.640 EA	4.4 % 0.580 EA	4.0 % 0.520 EA	3.5 % 0.460 EA	3.0 % 0.400 EA	2.6 % 0.340 EA	2.6 % 0.340 EA	2.6 % 0.340 EA	2.6 % 0.340 EA	2.6 % 0.340 EA	2.6 % 0.340 EA	2.6 % 0.340 EA
1901 20 00	- Mixes and doughs for the preparation of bakers' wares of heading 1905	7.6 % EA	R7 (0.25)		7.1 % 0.937 EA	6.9 % 0.906 EA	6.7 % 0.875 EA	6.4 % 0.843 EA	6.2 % 0.812 EA	5.9 % 0.781 EA	5.7 % 0.750 EA	5.7 % 0.750 EA	5.7 % 0.750 EA	5.7 % 0.750 EA	5.7 % 0.750 EA	5.7 % 0.750 EA	5.7 % 0.750 EA	5.7 % 0.750 EA	5.7 % 0.750 EA	5.7 % 0.750 EA
1901 90	- Other																			
	-- Other																			
1901 90 99	--- Other	7.6 % EA	R10 (0.25)	S	7.3 % 0.954 EA	7.1 % 0.931 EA	6.9 % 0.909 EA	6.7 % 0.886 EA	6.6 % 0.863 EA	6.4 % 0.840 EA	6.2 % 0.818 EA	6.0 % 0.796 EA	5.9 % 0.772 EA	5.7 % 0.750 EA	5.7 % 0.750 EA	5.7 % 0.750 EA	5.7 % 0.750 EA	5.7 % 0.750 EA	5.7 % 0.750 EA	5.7 % 0.750 EA

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included																			
1904 10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products																			
1904 10 30	-- Obtained from rice		X																	
1904 10 90	-- Other	5.1 % + 28.12 GBP/ 100 kg	R7 (0.5)	S	4.5 % + 24.61 GBP/ 100 kg	4.1 % + 22.85 GBP/ 100 kg	3.8 % + 21.09 GBP/ 100 kg	3.5 % + 19.33 GBP/ 100 kg	3.2 % + 17.58 GBP/ 100 kg	2.9 % + 15.82 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	
1904 20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals																			
	-- Other																			
1904 20 95	--- Obtained from rice		X																	
1904 20 99	--- Other	5.1 % + 28.12 GBP/ 100 kg	R7 (0.5)	S	4.5 % + 24.61 GBP/ 100 kg	4.1 % + 22.85 GBP/ 100 kg	3.8 % + 21.09 GBP/ 100 kg	3.5 % + 19.33 GBP/ 100 kg	3.2 % + 17.58 GBP/ 100 kg	2.9 % + 15.82 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg
1904 30 00	- Bulgur wheat	8.3 % + 21.51 GBP/ 100 kg	R10 (0.25)	S	7.9 % + 20.53 GBP/ 100 kg	7.7 % + 20.04 GBP/ 100 kg	7.5 % + 19.55 GBP/ 100 kg	7.4 % + 19.07 GBP/ 100 kg	7.2 % + 18.58 GBP/ 100 kg	7.0 % + 18.09 GBP/ 100 kg	6.8 % + 17.60 GBP/ 100 kg	6.6 % + 17.11 GBP/ 100 kg	6.4 % + 16.62 GBP/ 100 kg	6.2 % + 16.13 GBP/ 100 kg	6.2 % + 16.13 GBP/ 100 kg	6.2 % + 16.13 GBP/ 100 kg	6.2 % + 16.13 GBP/ 100 kg	6.2 % + 16.13 GBP/ 100 kg	6.2 % + 16.13 GBP/ 100 kg	6.2 % + 16.13 GBP/ 100 kg
1904 90	- Other																			
1904 90 10	-- Obtained from rice		X																	
1904 90 80	-- Other	8.3 % + 21.51 GBP/ 100 kg	R10 (0.25)	S	7.9 % + 20.53 GBP/ 100 kg	7.7 % + 20.04 GBP/ 100 kg	7.5 % + 19.55 GBP/ 100 kg	7.4 % + 19.07 GBP/ 100 kg	7.2 % + 18.58 GBP/ 100 kg	7.0 % + 18.09 GBP/ 100 kg	6.8 % + 17.60 GBP/ 100 kg	6.6 % + 17.11 GBP/ 100 kg	6.4 % + 16.62 GBP/ 100 kg	6.2 % + 16.13 GBP/ 100 kg	6.2 % + 16.13 GBP/ 100 kg	6.2 % + 16.13 GBP/ 100 kg	6.2 % + 16.13 GBP/ 100 kg	6.2 % + 16.13 GBP/ 100 kg	6.2 % + 16.13 GBP/ 100 kg	6.2 % + 16.13 GBP/ 100 kg
20	CHAPTER 20 - PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS																			
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter																			
	- Grape juice (including grape must)																			
2009 61	--- Of a Brix value not exceeding 30																			

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year	
2009 61 10	-- Of a value exceeding € 18 per 100 kg net weight	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
2009 69	-- Other																			
2009 69 19	-- Of a Brix value exceeding 67																			
	--- Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
	-- Of a Brix value exceeding 30 but not exceeding 67																			
	--- Of a value exceeding € 18 per 100 kg net weight																			
2009 69 51	---- Concentrated	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
2009 69 59	---- Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
21	CHAPTER 21 - MISCELLANEOUS EDIBLE PREPARATIONS																			
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof																			
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee																			
2101 12	-- Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee																			
2101 12 92	--- Preparations with a basis of these extracts, essences or concentrates of coffee	11.5 %	R5 (0.5)	S	9.6 %	8.6 %	7.7 %	6.7 %	5.8 %	5.8 %	5.8 %	5.8 %	5.8 %	5.8 %	5.8 %	5.8 %	5.8 %	5.8 %	5.8 %	5.8 %
2101 12 98	--- Other	9.0 % + EA	R10 (0.5)	S	8.2 % + 0.909 EA	7.8 % + 0.863 EA	7.4 % + 0.818 EA	7.0 % + 0.772 EA	6.5 % + 0.727 EA	6.1 % + 0.681 EA	5.7 % + 0.636 EA	5.3 % + 0.590 EA	4.9 % + 0.545 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA
2101 20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté																			
	--- Preparations																			
2101 20 98	--- Other	6.5 % + EA	R10 (0.5)	S	5.9 % + 0.909 EA	5.6 % + 0.863 EA	5.3 % + 0.818 EA	5.0 % + 0.772 EA	4.7 % + 0.727 EA	4.4 % + 0.681 EA	4.1 % + 0.636 EA	3.8 % + 0.590 EA	3.5 % + 0.545 EA	3.3 % + 0.500 EA	3.3 % + 0.500 EA	3.3 % + 0.500 EA	3.3 % + 0.500 EA	3.3 % + 0.500 EA	3.3 % + 0.500 EA	3.3 % + 0.500 EA
2105 00	Ice cream and other edible ice, whether or not containing cocoa																			
	- Containing by weight of milkfats																			

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year	
2105 00 91	-- 3 % or more but less than 7 %	8.0 % + 32.22 GBP/ 100 kg MAX 18.1 % + 5.86 GBP/ 100 kg	R5 (0.7)	S	6.1 % + 24.70 GBP/ 100 kg MAX 13.9 % + +4.49 GBP/ 100 kg	5.2 % + 20.94 GBP/ 100 kg MAX 11.8 % + +3.81 GBP/ 100 kg	4.3 % + 17.18 GBP/ 100 kg MAX 9.7 % + 3.13 GBP/ 100 kg	3.3 % + 13.43 GBP/ 100 kg MAX 7.5 % + 2.44 GBP/ 100 kg	2.4 % + 9.67 GBP/ 100 kg MAX 5.4 % + 1.76 GBP/ 100 kg	2.4 % + 9.67 GBP/ 100 kg MAX 5.4 % + 1.76 GBP/ 100 kg	2.4 % + 9.67 GBP/ 100 kg MAX 5.4 % + 1.76 GBP/ 100 kg	2.4 % + 9.67 GBP/ 100 kg MAX 5.4 % + 1.76 GBP/ 100 kg	2.4 % + 9.67 GBP/ 100 kg MAX 5.4 % + 1.76 GBP/ 100 kg	2.4 % + 9.67 GBP/ 100 kg MAX 5.4 % + 1.76 GBP/ 100 kg	2.4 % + 9.67 GBP/ 100 kg MAX 5.4 % + 1.76 GBP/ 100 kg	2.4 % + 9.67 GBP/ 100 kg MAX 5.4 % + 1.76 GBP/ 100 kg	2.4 % + 9.67 GBP/ 100 kg MAX 5.4 % + 1.76 GBP/ 100 kg	2.4 % + 9.67 GBP/ 100 kg MAX 5.4 % + 1.76 GBP/ 100 kg	2.4 % + 9.67 GBP/ 100 kg MAX 5.4 % + 1.76 GBP/ 100 kg	
2105 00 99	-- 7 % or more	7.9 % + 45.19 GBP/ 100 kg MAX 17.8 % + 5.77 GBP/ 100 kg	R5 (0.7)	S	6.1 % + 34.65 GBP/ 100 kg MAX 13.6 % + +4.42 GBP/ 100 kg	5.1 % + 29.37 GBP/ 100 kg MAX 11.6 % + +3.75 GBP/ 100 kg	4.2 % + 24.10 GBP/ 100 kg MAX 9.5 % + 3.08 GBP/ 100 kg	3.3 % + 18.83 GBP/ 100 kg MAX 7.4 % + 2.40 GBP/ 100 kg	2.4 % + 13.56 GBP/ 100 kg MAX 5.3 % + 1.73 GBP/ 100 kg	2.4 % + 13.56 GBP/ 100 kg MAX 5.3 % + 1.73 GBP/ 100 kg	2.4 % + 13.56 GBP/ 100 kg MAX 5.3 % + 1.73 GBP/ 100 kg	2.4 % + 13.56 GBP/ 100 kg MAX 5.3 % + 1.73 GBP/ 100 kg	2.4 % + 13.56 GBP/ 100 kg MAX 5.3 % + 1.73 GBP/ 100 kg	2.4 % + 13.56 GBP/ 100 kg MAX 5.3 % + 1.73 GBP/ 100 kg	2.4 % + 13.56 GBP/ 100 kg MAX 5.3 % + 1.73 GBP/ 100 kg	2.4 % + 13.56 GBP/ 100 kg MAX 5.3 % + 1.73 GBP/ 100 kg	2.4 % + 13.56 GBP/ 100 kg MAX 5.3 % + 1.73 GBP/ 100 kg	2.4 % + 13.56 GBP/ 100 kg MAX 5.3 % + 1.73 GBP/ 100 kg	2.4 % + 13.56 GBP/ 100 kg MAX 5.3 % + 1.73 GBP/ 100 kg	
2106	Food preparations not elsewhere specified or included																			
2106 10	- Protein concentrates and textured protein substances																			
2106 10 80	-- Other	0.0 % + EA	R7 (0.7)	S	0.0 % + 0.825 EA	0.0 % + 0.737 EA	0.0 % + 0.650 EA	0.0 % + 0.562 EA	0.0 % + 0.475 EA	0.0 % + 0.387 EA	0.0 % + 0.300 EA	0.0 % + 0.300 EA	0.0 % + 0.300 EA	0.0 % + 0.300 EA	0.0 % + 0.300 EA	0.0 % + 0.300 EA	0.0 % + 0.300 EA	0.0 % + 0.300 EA	0.0 % + 0.300 EA	0.0 % + 0.300 EA
2106 90	- Other																			
	-- Other																			
2106 90 98	-- Other	9.0 % + EA	R5 (0.5)	S	7.5 % + 0.833 EA	6.8 % + 0.750 EA	6 % + 0.666 EA	5.3 % + 0.583 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA
22	CHAPTER 22 - BEVERAGES, SPIRITS AND VINEGAR																			
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009																			
2204 30	- Other grape must																			
	-- Other																			
	--- Of a density of 1.33 g/cm ³ or less at 20 °C and of an actual alcoholic strength by volume not exceeding 1 % vol																			
2204 30 92	---- Concentrated	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
2204 30 94	---- Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year	
	-- Other																			
2204 30 96	--- Concentrated	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
2204 30 98	--- Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
23	CHAPTER 23 - RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER																			
2309	Preparations of a kind used in animal feeding																			
2309 90	- Other																			
2309 90 10	-- Fish or marine mammal solubles	3.8 %	B7	S	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
VI	SECTION VI - PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES																			
29	CHAPTER 29 - ORGANIC CHEMICALS																			
	X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES																			
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only																			
	- Other																			
2933 92 00	-- Azimphos-methyl (ISO)	6.5 %	B3		3.3 %	1.6 %	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 %	0.0 %
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds																			
	- Other																			
2934 99	-- Other																			
2934 99 90	-- Other	6.5 %	B3		3.3 %	1.6 %	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 %	0.0 %
32	CHAPTER 32 - TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS																			
3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid																			
	- Printing ink																			
3215 19	-- Other																			
3215 19 90	-- Other	6.5 %	B3		3.3 %	1.6 %	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 %	0.0 %
3215 90	- Other																			
3215 90 70	-- Other	6.5 %	B7		4.9 %	4.1 %	3.3 %	2.4 %	1.6 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
VII	SECTION VII - PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF																			
39	CHAPTER 39 - PLASTICS AND ARTICLES THEREOF																			
	II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES																			
3923	Articles for the conveyance or packing of goods; of plastics; stoppers, lids, caps and other closures; of plastics																			
3923 10	- Boxes, cases, crates and similar articles																			
3923 10 90	-- Other	6.5 %	B10		5.3 %	4.7 %	4.1 %	3.5 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year	
	- Sacks and bags (including cones)																			
3923 21 00	-- Of polymers of ethylene	6.5 %	B10		5.3 %	4.7 %	4.1 %	3.5 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
3926	Other articles of plastics and articles of other materials of headings 3901 to 3914																			
3926 90	- Other																			
	-- Other																			
3926 90 97	-- Other	6.5 %	B7		4.9 %	4.1 %	3.3 %	2.4 %	1.6 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
40	CHAPTER 40 - RUBBER AND ARTICLES THEREOF																			
4011	New pneumatic tyres, of rubber																			
4011 30 00	- Of a kind used on aircraft	4.5 %	B3		2.3 %	1.1 %	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 %	0.0 %
4011 40 00	- Of a kind used on motorcycles	4.5 %	B3		2.3 %	1.1 %	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 %	0.0 %
4011 80 00	- Of a kind used on construction, mining or industrial handling vehicles and machines	4.0 %	EU10		4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
4011 90 00	- Other	4.0 %	B3		2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
XII	SECTION XII - FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR																			
64	CHAPTER 64 - FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES																			
6402	Other footwear with outer soles and uppers of rubber or plastics																			
	- Other footwear																			
6402 99	-- Other																			
6402 99 05	--- Incorporating a protective metal toecap	17.0 %	B10		13.9 %	12.4 %	10.8 %	9.3 %	7.7 %	6.2 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	-- Other																			
6402 99 10	--- With uppers of rubber	16.8 %	B10		13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	---- With uppers of plastics																			
	---- Footwear with a vamp made of straps or which has one or several pieces cut out																			
6402 99 31	---- With sole and heel combined having a height of more than 3 cm	16.8 %	B10		13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
6402 99 39	---- Other	16.8 %	B10		13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
6402 99 50	---- Slippers and other indoor footwear	16.8 %	B10		13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	---- Other, with insoles of a length																			
6402 99 91	---- Of less than 24 cm	16.8 %	B10		13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	---- Of 24 cm or more																			
6402 99 93	---- Footwear which cannot be identified as men's or women's footwear	16.8 %	B10		13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	----- Other																			
6402 99 96	----- For men	16.8 %	B10		13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year
6402 99 98	----- For women	16.8 %	B10		13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials																		
6404 19	- Footwear with outer soles of rubber or plastics																		
6404 19 10	-- Other																		
6404 19 10	-- Slippers and other indoor footwear	16.9 %	B10		13.8 %	12.3 %	10.8 %	9.2 %	7.7 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
6404 19 90	-- Other	16.9 %	B10		13.8 %	12.3 %	10.8 %	9.2 %	7.7 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
6404 20	- Footwear with outer soles of leather or composition leather																		
6404 20 10	-- Slippers and other indoor footwear	17.0 %	B10		13.9 %	12.4 %	10.8 %	9.3 %	7.7 %	6.2 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
6404 20 90	-- Other	17.0 %	B10		13.9 %	12.4 %	10.8 %	9.3 %	7.7 %	6.2 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
6405	Other footwear																		
6405 90	- Other																		
6405 90 10	-- With outer soles of rubber, plastics, leather or composition leather	17.0 %	B10		13.9 %	12.4 %	10.8 %	9.3 %	7.7 %	6.2 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
XIII	SECTION XIII - ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE																		
69	CHAPTER 69 - CERAMIC PRODUCTS																		
	I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS																		
6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths																		
6903 90	- Other																		
6903 90 90	-- Other	5.0 %	B3		2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
70	CHAPTER 70 - GLASS AND GLASSWARE																		
7002	Glass in balls (other than microspheres of heading 7018), rods or tubes, unworked																		
7002 20	- Rods																		
7002 20 10	-- Of optical glass	3.0 %	B3		1.5 %	0.8 %	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 %
7002 20 90	-- Other	3.0 %	B3		1.5 %	0.8 %	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 %
7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)																		
7019 19	- Silvers, rovings, yarn and chopped strands																		
7019 19 10	-- Other																		
7019 19 10	--- Of filaments	7.0 %	B5		4.7 %	3.5 %	2.3 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year	
XV	SECTION XV - BASE METALS AND ARTICLES OF BASE METAL																			
76	CHAPTER 76 - ALUMINIUM AND ARTICLES THEREOF																			
7604	Aluminium bars, rods and profiles																			
	- Of aluminium alloys																			
7604 29	-- Other																			
7604 29 90	-- Profiles	7.5 %	B5		5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm																			
	- Not backed																			
7607 11	-- Rolled but not further worked																			
7607 11 90	-- Of a thickness of not less than 0.021 mm but not more than 0.2 mm	7.5 %	B5		5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
7607 19	-- Other																			
7607 19 90	-- Of a thickness of not less than 0.021 mm but not more than 0.2 mm	7.5 %	B5		5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated																			
7614 10 00	- With steel core	6.0 %	B5		4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
7616	Other articles of aluminium																			
	- Other																			
7616 99	-- Other																			
7616 99 90	-- Other	6.0 %	B5		4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
81	CHAPTER 81 - OTHER BASE METALS; CERAMETS; ARTICLES THEREOF																			
8108	Titanium and articles thereof, including waste and scrap																			
8108 20 00	- Unwrought titanium, powders	5.0 %	B5		3.3 %	2.5 %	1.7 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8108 90	- Other																			
8108 90 50	-- Plates, sheets, strip and foil	7.0 %	B5		4.7 %	3.5 %	2.3 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
82	CHAPTER 82 - TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL																			
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor																			
	- Other																			
8211 92 00	-- Other knives having fixed blades	8.5 %	B5		5.7 %	4.3 %	2.8 %	1.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8211 93 00	-- Knives having other than fixed blades	8.5 %	B5		5.7 %	4.3 %	2.8 %	1.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year	
XVI	SECTION XVI - MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES																			
84	CHAPTER 84 - NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF																			
8407	Spark-ignition reciprocating or rotary internal combustion piston engines																			
8407 90	- Other engines																			
	-- Of a cylinder capacity exceeding 250 cm ³																			
	--- Other																			
8407 90 90	--- Of a power exceeding 10 kW	4.2 %	B3		2.1 %	1.1 %	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 %	0.0 %
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)																			
8408 20	- Engines of a kind used for the propulsion of vehicles of Chapter 87																			
8408 20 10	-- For the industrial assembly of: pedestrian-controlled tractors of subheading 8701 10; motor vehicles of heading 8703; motor vehicles of heading 8704 with an engine of a cylinder capacity of less than 2,500 cm ³ ; motor vehicles of heading 8705	2.7 %	B3		1.4 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8408 90	- Other engines																			
	-- Other																			
	--- New, of a power																			
8408 90 41	--- Not exceeding 15 kW	4.2 %	B3		2.1 %	1.1 %	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 %	0.0 %
8408 90 43	--- Exceeding 15 kW but not exceeding 30 kW	4.2 %	B3		2.1 %	1.1 %	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 %	0.0 %
8408 90 45	--- Exceeding 30 kW but not exceeding 50 kW	4.2 %	B3		2.1 %	1.1 %	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 %	0.0 %
8408 90 47	--- Exceeding 50 kW but not exceeding 100 kW	4.2 %	B3		2.1 %	1.1 %	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 %	0.0 %
8408 90 61	--- Exceeding 100 kW but not exceeding 200 kW	4.2 %	B3		2.1 %	1.1 %	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 %	0.0 %
8412	Other engines and motors																			
	- Hydraulic power engines and motors																			
8412 29	-- Other																			
	--- Other																			
8412 29 81	--- Hydraulic fluid power motors	4.2 %	B3		2.1 %	1.1 %	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 %	0.0 %
	- Pneumatic power engines and motors																			
8412 31 00	-- Linear acting (cylinders)	4.2 %	B3		2.1 %	1.1 %	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 %	0.0 %
8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated																			

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year		
8415 10	- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or 'split-system'																				
8415 10 90	-- Split-system	2.5 %	B3		1.3 %	0.6 %	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 %	0.0 %	
	- Other																				
8415 81 00	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	2.7 %	B3		1.4 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment																				
8427 20	- Other self-propelled trucks																				
8427 20 19	-- With a lifting height of 1 m or more																				
8427 20 19	-- Other	4.5 %	B3		2.3 %	1.1 %	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 %	0.0 %	
8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8450																				
8431 20 00	- Of machinery of heading 8427	4.0 %	B3		2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	
8456	Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines																				
8456 30	- Operated by electrodischarge processes																				
	-- Numerically controlled																				
8456 30 11	--- Wire-cut	3.5 %	B3		1.8 %	0.9 %	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 %	0.0 %	
8458	Lathes (including turning centres) for removing metal																				
	- Horizontal lathes																				
8458 11	-- Numerically controlled																				
8458 11 20	--- Turning centres	2.7 %	B3		1.4 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	
	-- Automatic lathes																				
8458 11 41	--- Single spindle	2.7 %	B3		1.4 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	
8458 11 49	--- Multi-spindle	2.7 %	B3		1.4 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	
8458 11 80	--- Other	2.7 %	B3		1.4 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	
8482	Ball or roller bearings																				
8482 10	- Ball bearings																				
8482 10 10	-- With greatest external diameter not exceeding 30 mm	8.0 %	B7		6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	
8482 10 90	-- Other	8.0 %	B7		6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	
8482 20 00	-- Tapered roller bearings, including cone and tapered roller assemblies	8.0 %	B7		6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year		
8482 30 00	- Spherical roller bearings	8.0 %	B5		5.3 %	4.0 %	2.7 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	
8482 40 00	- Needle roller bearings	8.0 %	B7		6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8482 50 00	- Other cylindrical roller bearings	8.0 %	B7		6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8482 80 00	- Other, including combined ball/roller bearings	8.0 %	B5		5.3 %	4.0 %	2.7 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8482 91	- Parts																				
8482 91 90	-- Balls, needles and rollers																				
8482 91 90	-- Other	7.7 %	B5		5.1 %	3.9 %	2.6 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8482 99 00	-- Other	8.0 %	B5		5.3 %	4.0 %	2.7 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)																				
8483 10	- Transmission shafts (including cam shafts and crank shafts) and cranks																				
8483 10 21	-- Cranks and crank shafts	4.0 %	B5		2.7 %	2.0 %	1.3 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8483 10 25	-- Of cast iron or cast steel	4.0 %	B5		2.7 %	2.0 %	1.3 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8483 10 29	-- Of open-die forged steel	4.0 %	B5		2.7 %	2.0 %	1.3 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8483 10 50	-- Other	4.0 %	B5		2.7 %	2.0 %	1.3 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8483 20 00	- Articulated shafts	4.0 %	B5		2.7 %	2.0 %	1.3 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8483 20 00	- Bearing housings, incorporating ball or roller bearings	6.0 %	B5		4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
85	CHAPTER 85 - ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES																				
8506	Primary cells and primary batteries																				
8506 10	- Manganese dioxide																				
8506 10 11	-- Alkaline																				
8506 10 11	-- Cylindrical cells	4.7 %	B3		2.4 %	1.2 %	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 %	0.0 %	0.0 %
8506 10 18	-- Other	4.7 %	B3		2.4 %	1.2 %	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 %	0.0 %	0.0 %
8506 40 00	- Silver oxide	4.7 %	B3		2.4 %	1.2 %	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 %	0.0 %	0.0 %
8506 50	- Lithium																				
8506 50 10	-- Cylindrical cells	4.7 %	B3		2.4 %	1.2 %	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 %	0.0 %	0.0 %
8506 50 30	-- Button cells	4.7 %	B3		2.4 %	1.2 %	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 %	0.0 %	0.0 %
8506 50 90	-- Other	4.7 %	B3		2.4 %	1.2 %	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 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year	
8506 80	- Other primary cells and primary batteries																			
8506 80 80	-- Other	4.7 %	B3		2.4 %	1.2 %	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 %	0.0 %
8506 90 00	- Parts	4.7 %	B3		2.4 %	1.2 %	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 %	0.0 %
8507	Electric accumulators, including separators therefor, whether or not rectangular (including square)																			
8507 20	- Other lead-acid accumulators																			
8507 20 80	-- Other	3.7 %	B7		2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512																			
8513 10 00	- Lamps	5.7 %	B3		2.9 %	1.4 %	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 %	0.0 %
8513 90 00	- Parts	5.7 %	B3		2.9 %	1.4 %	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 %	0.0 %
8519	Sound recording or sound reproducing apparatus																			
8519 20	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment																			
	-- Other																			
8519 20 91	-- With laser reading system	9.5 %	B5		6.3 %	4.8 %	3.2 %	1.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock																			
	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles																			
8527 21	-- Combined with sound recording or reproducing apparatus																			
	-- Other																			
8527 21 70	---- With laser reading system	14.0 %	B7		10.5 %	8.8 %	7.0 %	5.3 %	3.5 %	1.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	---- Other																			
8527 21 92	----- Of the cassette-type with an analogue and digital reading system	14.0 %	B7		10.5 %	8.8 %	7.0 %	5.3 %	3.5 %	1.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8527 21 98	----- Other	10.0 %	B7		7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year	
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus																			
	- Other monitors																			
8528 59 00	-- Other	14.0 %	B10		11.5 %	10.2 %	8.9 %	7.6 %	6.4 %	5.1 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8528 69	- Projectors																			
	-- Other																			
8528 69 80	-- Other	14.0 %	B10		11.5 %	10.2 %	8.9 %	7.6 %	6.4 %	5.1 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8528 72	-- Other, colour																			
8528 72 10	--- Television projection equipment	14.0 %	B5		9.3 %	7.0 %	4.7 %	2.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8528 72 20	--- Apparatus incorporating a video recorder or reproducer	14.0 %	B5		9.3 %	7.0 %	4.7 %	2.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	-- Other																			
8528 72 30	--- With integral tube	14.0 %	B5		9.3 %	7.0 %	4.7 %	2.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8528 72 40	--- With a screen of the liquid crystal display (LCD) technology	14.0 %	B5		9.3 %	7.0 %	4.7 %	2.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8528 72 60	--- With a screen of the plasma display panel (PDP) technology	14.0 %	B5		9.3 %	7.0 %	4.7 %	2.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8528 72 80	--- Other	14.0 %	B5		9.3 %	7.0 %	4.7 %	2.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8540	Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode ray tubes, television camera tubes)																			
	- Cathode ray television picture tubes, including video monitor cathode ray tubes																			
8540 11 00	-- Colour	14.0 %	B5		9.3 %	7.0 %	4.7 %	2.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
XVII	SECTION XVII - VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT																			
86	CHAPTER 86 - RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTROMECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS																			
8601	Rail locomotives powered from an external source of electricity or by electric accumulators																			
8601 10 00	- Powered from an external source of electricity	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8601 20 00	- Powered by electric accumulators	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8602	Other rail locomotives; locomotive tenders																			
8602 10 00	- Diesel-electric locomotives	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year
8602 90 00	- Other	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8604 00 00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8606	Railway or tramway goods vans and wagons, not self-propelled																		
8606 10 00	- Tank wagons and the like	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8606 30 00	- Self-discharging vans and wagons, other than those of subheading 8606 10	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Other																		
8606 91	-- Covered and closed																		
8606 91 10	-- Specially designed for the transport of highly radioactive materials (<i>Litratom</i>)	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8606 91 80	-- Other	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8606 92 00	-- Open, with non-removable sides of a height exceeding 60 cm	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8606 99 00	-- Other	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8607	Parts of railway or tramway locomotives or rolling stock																		
	- Bogies, bissel-bogies, axles and wheels, and parts thereof																		
8607 19	-- Other, including parts																		
8607 19 10	-- Axles, assembled or not; wheels and parts thereof	2.7 %	B12		2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	0.0 %	0.0 %	0.0 %	0.0 %
8607 19 90	-- Parts of bogies, bissel-bogies and the like	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Brakes and parts thereof																		
8607 21	-- Air brakes and parts thereof																		
8607 21 10	-- Of cast iron or cast steel	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8607 21 90	-- Other	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8607 29 00	-- Other	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8607 30 00	- Hooks and other coupling devices, buffers, and parts thereof	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Other																		
8607 91	-- Of locomotives																		
8607 91 10	-- Axle-boxes and parts thereof	3.7 %	B12		3.1 %	2.8 %	2.6 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.9 %	0.6 %	0.3 %	0.0 %	0.0 %	0.0 %	0.0 %
8607 91 90	-- Other	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year
8608 00 00	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
87	CHAPTER 87 - VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING STOCK, AND PARTS AND ACCESSORIES THEREOF																		
8701	Tractors (other than tractors of heading 8709)																		
8701 20	- Road tractors for semi-trailers																		
8701 20 10	-- New	16.0 %	B12		13.5 %	12.3 %	11.1 %	9.8 %	8.6 %	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %
8701 91	- Other, of an engine power																		
8701 91 90	-- Not exceeding 18 kW																		
8701 91 90	-- Other	7.0 %	B12		5.9 %	5.4 %	4.8 %	4.3 %	3.8 %	3.2 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	0.0 %	0.0 %	0.0 %	0.0 %
8701 92	-- Exceeding 18 kW but not exceeding 37 kW																		
8701 92 90	-- Other	7.0 %	B12		5.9 %	5.4 %	4.8 %	4.3 %	3.8 %	3.2 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	0.0 %	0.0 %	0.0 %	0.0 %
8701 93	-- Exceeding 37 kW but not exceeding 75 kW																		
8701 93 90	-- Other	7.0 %	B12		5.9 %	5.4 %	4.8 %	4.3 %	3.8 %	3.2 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	0.0 %	0.0 %	0.0 %	0.0 %
8701 94	-- Exceeding 75 kW but not exceeding 130 kW																		
8701 94 90	-- Other	7.0 %	B12		5.9 %	5.4 %	4.8 %	4.3 %	3.8 %	3.2 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	0.0 %	0.0 %	0.0 %	0.0 %
8701 95	-- Exceeding 130 kW																		
8701 95 90	-- Other	7.0 %	B12		5.9 %	5.4 %	4.8 %	4.3 %	3.8 %	3.2 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	0.0 %	0.0 %	0.0 %	0.0 %
8702	Motor vehicles for the transport of ten or more persons, including the driver																		
8702 10	-- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)																		
8702 10 11	-- Of a cylinder capacity exceeding 2,500 cm ³																		
8702 10 11	-- New	16.0 %	B12		13.5 %	12.3 %	11.1 %	9.8 %	8.6 %	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %
8702 10 19	-- Used	16.0 %	B12		13.5 %	12.3 %	11.1 %	9.8 %	8.6 %	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %
8702 10 19	-- Of a cylinder capacity not exceeding 2,500 cm ³																		
8702 10 99	-- Used	10.0 %	B12		8.5 %	7.7 %	6.9 %	6.2 %	5.4 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %
8702 20	-- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion																		

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year	
8702 20 10	-- Of a cylinder capacity exceeding 2,500 cm ³	16.0 %	B12		13.5 %	12.3 %	11.1 %	9.8 %	8.6 %	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	
8702 30	- With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion																			
8702 30 10	-- Of a cylinder capacity exceeding 2,800 cm ³	16.0 %	B12		13.5 %	12.3 %	11.1 %	9.8 %	8.6 %	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	
8702 30 90	-- Of a cylinder capacity not exceeding 2,800 cm ³	10.0 %	B12		8.5 %	7.7 %	6.9 %	6.2 %	5.4 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	
8702 40 00	- With only electric motor for propulsion	10.0 %	B12		8.5 %	7.7 %	6.9 %	6.2 %	5.4 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	
8702 90	- Other																			
	-- With spark-ignition internal combustion piston engine																			
	-- Of a cylinder capacity exceeding 2,800 cm ³																			
8702 90 11	--- New	16.0 %	B12		13.5 %	12.3 %	11.1 %	9.8 %	8.6 %	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	
8702 90 19	--- Used	16.0 %	B12		13.5 %	12.3 %	11.1 %	9.8 %	8.6 %	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	
	-- Of a cylinder capacity not exceeding 2,800 cm ³																			
8702 90 31	--- New	10.0 %	B12		8.5 %	7.7 %	6.9 %	6.2 %	5.4 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	
8702 90 90	-- With other engines	10.0 %	B12		8.5 %	7.7 %	6.9 %	6.2 %	5.4 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars																			
8703 10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles																			
	-- Vehicles specially designed for travelling on snow, with compression-ignition internal combustion piston engine (diesel or semi-diesel), or with spark-ignition internal combustion piston engine	5.0 %	B7		3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	
8703 10 18	-- Other	10.0 %	B7		7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	
	- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine																			
8703 21	-- Of a cylinder capacity not exceeding 1,000 cm ³																			
8703 21 10	--- New	10.0 %	B7		7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	
8703 21 90	--- Used	10.0 %	B7		7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	
8703 22	-- Of a cylinder capacity exceeding 1,000 cm ³ but not exceeding 1,500 cm ³																			
8703 22 10	--- New	10.0 %	B7		7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year	
8703 22 90	-- Used	10.0%	B7		7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8703 23	-- Of a cylinder capacity exceeding 1,500 cm ³ but not exceeding 3,000 cm ³																			
	-- New																			
8703 23 11	--- Motor caravans	10.0%	B7		7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8703 23 19	--- Other	10.0%	B7		7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8703 23 90	-- Used	10.0%	B7		7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8703 24	-- Of a cylinder capacity exceeding 3,000 cm ³																			
8703 24 10	-- New	10.0%	B7		7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8703 24 90	-- Used	10.0%	B7		7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel)																			
8703 31	-- Of a cylinder capacity not exceeding 1,500 cm ³																			
8703 31 10	-- New	10.0%	B7		7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8703 31 90	-- Used	10.0%	B7		7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8703 32	-- Of a cylinder capacity exceeding 1,500 cm ³ but not exceeding 2,500 cm ³																			
	-- New																			
8703 32 11	--- Motor caravans	10.0%	B7		7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8703 32 19	--- Other	10.0%	B7		7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8703 32 90	-- Used	10.0%	B7		7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8703 33	-- Of a cylinder capacity exceeding 2,500 cm ³																			
	-- New																			
8703 33 11	--- Motor caravans	10.0%	B7		7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8703 33 19	--- Other	10.0%	B7		7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8703 33 90	-- Used	10.0%	B7		7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power																			
8703 40 10	-- New	10.0%	B7		7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year	
8703 40 90	-- Used	10.0%	B7		7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8703 50 00	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	10.0%	B7		7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8703 60	- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power																			
8703 60 10	-- New	10.0%	B7		7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8703 60 90	-- Used	10.0%	B7		7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8703 70 00	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	10.0%	B7		7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8703 80	- Other vehicles, with only electric motor for propulsion																			
8703 80 10	-- New	10.0%	B7		7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8703 80 90	-- Used	10.0%	B7		7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8703 90 00	- Other	10.0%	B7		7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8704	Motor vehicles for the transport of goods																			
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel)																			
8704 21	-- Of a gross vehicle weight not exceeding 5 tonnes																			
8704 21 10	-- Specially designed for the transport of highly radioactive materials (<i>isiratom</i>)	3.5%	B7		2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	--- Other																			
	---- With engines of a cylinder capacity exceeding 2,500 cm ³																			
8704 21 31	---- New	22.0%	B7		16.5%	13.8%	11.0%	8.3%	5.5%	2.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8704 21 39	---- Used	22.0%	B7		16.5%	13.8%	11.0%	8.3%	5.5%	2.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	---- With engines of a cylinder capacity not exceeding 2,500 cm ³																			
8704 21 91	---- New	10.0%	B7		7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year	
8704 21 99	---- Used	10.0 %	B7		7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 22	-- Of a gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes																			
8704 22 10	--- Specially designed for the transport of highly radioactive materials (<i>Isuratom</i>)	3.5 %	B7		2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	--- Other																			
8704 22 91	--- New	22.0 %	B7		16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 22 99	--- Used	22.0 %	B7		16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 23	-- Of a gross vehicle weight exceeding 20 tonnes																			
8704 23 10	--- Specially designed for the transport of highly radioactive materials (<i>Isuratom</i>)	3.5 %	B7		2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	--- Other																			
8704 23 91	--- New	22.0 %	B7		16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 23 99	--- Used	22.0 %	B7		16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Other, with spark-ignition internal combustion piston engine																			
8704 31	-- Of a gross vehicle weight not exceeding 5 tonnes																			
8704 31 10	--- Specially designed for the transport of highly radioactive materials (<i>Isuratom</i>)	3.5 %	B7		2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	--- Other																			
	--- With engines of a cylinder capacity exceeding 2,800 cm ³																			
8704 31 31	---- New	22.0 %	B7		16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 31 39	---- Used	22.0 %	B7		16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	--- With engines of a cylinder capacity not exceeding 2,800 cm ³																			
8704 31 91	---- New	10.0 %	B7		7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 31 99	---- Used	10.0 %	B7		7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 32	-- Of a gross vehicle weight exceeding 5 tonnes																			
8704 32 10	--- Specially designed for the transport of highly radioactive materials (<i>Isuratom</i>)	3.5 %	B7		2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	--- Other																			
8704 32 91	--- New	22.0 %	B7		16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 32 99	--- Used	22.0 %	B7		16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 90 00	- Other	10.0 %	B7		7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year	
8706 00	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705																			
	- Chassis for tractors of heading 8701; chassis for motor vehicles of heading 8702, 8703 or 8704, with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2,500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity exceeding 2,800 cm ³																			
8706 00 11	-- For vehicles of heading 8702 or 8704	19.0%	B7		14.3%	11.9%	9.5%	7.1%	4.8%	2.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8706 00 19	-- Other	6.0%	B7		4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	- Other																			
8706 00 91	-- For vehicles of heading 8703	4.5%	B7		3.4%	2.8%	2.3%	1.7%	1.1%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8706 00 99	-- Other	10.0%	B7		7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705																			
8707 10	-- For the vehicles of heading 8703																			
8707 10 10	-- For industrial assembly purposes	4.5%	B7		3.4%	2.8%	2.3%	1.7%	1.1%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8707 10 90	-- Other	4.5%	B7		3.4%	2.8%	2.3%	1.7%	1.1%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8707 90	- Other																			
	-- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm ³ ; Special purpose motor vehicles of heading 8705																			
8707 90 10		4.5%	B7		3.4%	2.8%	2.3%	1.7%	1.1%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8707 90 90	-- Other	4.5%	B7		3.4%	2.8%	2.3%	1.7%	1.1%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8708	Parts and accessories of the motor vehicles of headings 8701 to 8705																			
8708 10	- Bumpers and parts thereof																			
8708 10 90	-- Other	4.5%	B3		2.3%	1.1%	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%	0.0%
	- Other parts and accessories of bodies (including cabs)																			
8708 21	-- Safety seat belts																			

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year	
8708 21 90	-- Other	4.5 %	B5		3.0 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8708 70	- Road wheels and parts and accessories thereof																			
	-- Other																			
8708 70 50	-- Wheels of aluminium; parts and accessories of wheels, of aluminium	4.5 %	B5		3.0 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8708 70 99	-- Other	4.5 %	B5		3.0 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8708 80	- Suspension systems and parts thereof (including shock-absorbers)																			
	-- Other																			
8708 80 55	-- Anti roll bars; other torsion bars	3.5 %	B5		2.3 %	1.8 %	1.2 %	0.6 %	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																			
8708 80 91	--- Of closed-die forged steel	4.5 %	B5		3.0 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8708 80 99	--- Other	3.5 %	B5		2.3 %	1.8 %	1.2 %	0.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8708 91	- Other parts and accessories																			
	-- Radiators and parts thereof																			
	-- Other																			
8708 91 35	--- Radiators	4.5 %	B3		2.3 %	1.1 %	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 %	0.0 %
	--- Parts																			
8708 91 91	---- Of closed-die forged steel	4.5 %	B3		2.3 %	1.1 %	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 %	0.0 %
8708 91 99	---- Other	3.5 %	B3		1.8 %	0.9 %	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 %	0.0 %
8708 92	-- Silencers (mufflers) and exhaust pipes; parts thereof																			
8708 92 20	-- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm ³ ; Vehicles of heading 8705	3.0 %	B3		1.5 %	0.8 %	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 %	0.0 %
8708 93	-- Clutches and parts thereof																			

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year
8708 93 10	-- For the industrial assembly of Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm ³ ; Vehicles of heading 8705	3.0 %	B3		1.5 %	0.8 %	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 %
8708 93 90	-- Other	4.5 %	B3		2.3 %	1.1 %	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 %
8708 95	-- Safety airbags with inflator system; parts thereof																		
8708 95 10	-- For the industrial assembly of Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm ³ ; Vehicles of heading 8705	3.0 %	B3		1.5 %	0.8 %	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 %
8708 99	-- Other																		
8708 99 93	--- Of closed-die forged steel	4.5 %	B5		3.0 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars, side-cars																		
8711 10 00	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm ³	8.0 %	B5		5.3 %	4.0 %	2.7 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8711 20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm ³ but not exceeding 250 cm ³																		
8711 20 10	-- Scooters	8.0 %	B5		5.3 %	4.0 %	2.7 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	--- Other, of a cylinder capacity																		
8711 20 92	--- Exceeding 50 cm ³ but not exceeding 125 cm ³	8.0 %	B5		5.3 %	4.0 %	2.7 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8711 20 98	--- Exceeding 125 cm ³ but not exceeding 250 cm ³	8.0 %	B5		5.3 %	4.0 %	2.7 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year
8711 30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm ³ but not exceeding 500 cm ³	6.0 %	B5		4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8711 30 10	-- Of a cylinder capacity exceeding 250 cm ³ but not exceeding 380 cm ³	6.0 %	B5		4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8711 30 90	-- Of a cylinder capacity exceeding 380 cm ³ but not exceeding 500 cm ³	6.0 %	B3		3.0 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8711 40 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm ³ but not exceeding 800 cm ³	6.0 %	B3		3.0 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8711 50 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm ³	6.0 %	B3		3.0 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8711 60	- With electric motor for propulsion																		
8711 60 10	-- Bicycles, tricycles and quadricycles, with pedal assistance, with an auxiliary electric motor with a continuous rated power not exceeding 250 watts	6.0 %	B5		4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8711 60 90	-- Other	6.0 %	B5		4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8711 90 00	- Other	6.0 %	B5		4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8714	Parts and accessories of vehicles of headings 8711 to 8713																		
8714 10	- Of motorcycles (including mopeds)																		
8714 10 10	-- Brakes and parts thereof	3.7 %	B3		1.9 %	0.9 %	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 %
8714 10 20	-- Gear boxes and parts thereof	3.7 %	B3		1.9 %	0.9 %	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 %
8714 10 30	-- Road wheels and parts and accessories thereof	3.7 %	B3		1.9 %	0.9 %	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 %
8714 10 40	-- Silencers (mufflers) and exhaust pipes; parts thereof	3.7 %	B3		1.9 %	0.9 %	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 %
8714 10 50	-- Clutches and parts thereof	3.7 %	B3		1.9 %	0.9 %	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 %
8714 10 90	-- Other	3.7 %	B3		1.9 %	0.9 %	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 %
XVIII	SECTION XVIII - OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF																		
90	CHAPTER 90 - OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF																		
9011	Compound optical microscopes, including those for photomicrography; cinephotomicrography or microprojection																		
9011 20	- Other microscopes, for photomicrography, cinephotomicrography or microprojection																		
9011 20 90	-- Other	6.7 %	B5		4.5 %	3.4 %	2.2 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
9029	Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; siroscopes																		

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year	
9029 10 00	- Revolution counters, production counters, taximeters, milometers, pedometers and the like	1.9 %	B5		1.3 %	1.0 %	0.6 %	0.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	
XX	SECTION XX - MISCELLANEOUS MANUFACTURED ARTICLES																			
96	CHAPTER 96 - MISCELLANEOUS MANUFACTURED ARTICLES																			
9607	Slide fasteners and parts thereof																			
9607 20	- Parts																			
9607 20 10	-- Of base metal, including narrow strips mounted with chain scoops of base metal	6.7 %	B5		4.5 %	3.4 %	2.2 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
9620 00	Monopods, bipods, tripods and similar articles																			
9620 00 91	-- Of plastics or of aluminium	6.0 %	B5		4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

PART 3

Tariff elimination and reduction - Japan

SECTION A

Notes for the Schedule of Japan

1. For the purposes of Article 2.8, the following categories indicated in Column "Category" in the Schedule of Japan in Section D apply:
 - (a) in addition to customs duties on originating goods classified under the tariff lines which are not listed in the Schedule of Japan, customs duties on originating goods classified under the tariff lines indicated with "A" shall be eliminated entirely, and these goods shall be duty-free as from the date of entry into force of this Agreement;
 - (b) customs duties on originating goods classified under the tariff lines indicated with "B3" shall be eliminated as follows:
 - (i) the customs duties shall be reduced by 75 per cent of the base rate on the date of entry into force of this Agreement; and
 - (ii) these goods shall be duty-free as from 1 April of the second year;
 - (c) customs duties on originating goods classified under the tariff lines indicated with "B5" shall be eliminated as follows:
 - (i) the customs duties shall be reduced by 50 per cent of the base rate on the date of entry into force of this Agreement; and

- (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the fourth year;
- (d) customs duties on originating goods classified under the tariff lines indicated with "B5*" shall be eliminated as follows:
 - (i) the customs duties shall be reduced by 52 per cent of the base rate on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the fourth year;
- (e) customs duties on originating goods classified under the tariff lines indicated with "B5**" shall be eliminated as follows:
 - (i) the customs duties shall be reduced by 70 per cent of the base rate on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the fourth year;
- (f) customs duties on originating goods classified under the tariff lines indicated with "B5****" shall remain at the base rate until 31 March of the third year, and these goods shall be duty-free as from 1 April of the fourth year;
- (g) customs duties on originating goods classified under the tariff lines indicated with "B5*****" shall be eliminated as follows:
 - (i) the customs duties shall be reduced to 15 per cent *ad valorem* and 24 yen per kilogramme on the date of entry into force of this Agreement; and

- (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the fourth year;
- (h) customs duties on originating goods classified under the tariff lines indicated with "B5*****" shall be eliminated as follows:
 - (i) the customs duties shall be reduced to 21 per cent *ad valorem* and 24 yen per kilogramme on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the fourth year;
- (i) customs duties on originating goods classified under the tariff lines indicated with "B7" shall be eliminated as follows:
 - (i) the customs duties shall be reduced by 37.5 per cent of the base rate on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in five equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the sixth year;
- (j) customs duties on originating goods classified under the tariff lines indicated with "B7*" shall be eliminated as follows:
 - (i) the customs duties shall be reduced by 50 per cent of the base rate, and further reduced by two sevenths of that resulting rate, on the date of entry into force of this Agreement; and

- (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in five equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the sixth year;
- (k) customs duties on originating goods classified under the tariff lines indicated with "B7**" shall be eliminated as follows:
 - (i) the customs duties shall be reduced by 20 per cent of the base rate on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in five equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the sixth year;
- (l) customs duties on originating goods classified under the tariff lines indicated with "B8" shall be eliminated as follows:
 - (i) the customs duties shall be reduced by one third of the base rate on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in six equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the seventh year;
- (m) customs duties on originating goods classified under the tariff lines indicated with "B9*" shall be eliminated as follows:
 - (i) the customs duties shall be reduced to 1.7 per cent *ad valorem* on the date of entry into force of this Agreement; and

- (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in seven equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the eighth year;

- (n) customs duties on originating goods classified under the tariff lines indicated with "B10" shall be eliminated as follows:
 - (i) the customs duties shall be reduced by three elevenths of the base rate on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in eight equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the ninth year;

- (o) customs duties on originating goods classified under the tariff lines indicated with "B10*" shall be eliminated as follows:
 - (i) the customs duties shall be reduced by 60 per cent of the base rate on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in eight equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the ninth year;

- (p) customs duties on originating goods classified under the tariff lines indicated with "B10**" shall be:
 - (i) from the date of entry into force of this Agreement until 31 March of the eighth year, the difference between:

(A) the sum of:

- (1) the value per kilogramme obtained by multiplying the value for customs duty per kilogramme by a Coefficient which shall be the difference between 100 per cent plus the rate set out in Column 3 of the table below and the value obtained by dividing the value per kilogramme set out in Column 2 of the table below by 897.59 yen per kilogramme; and
- (2) the value per kilogramme set out in Column 2 of the table below; and

1	2	3
Year	Value per kilogramme (yen)	Rate (%)
1	231.13	3.2
2	192.75	2.7
3	154.38	2.2
4	128.65	1.8
5	102.91	1.4
6	77.19	1.1
7	51.46	0.7
8	25.72	0.3

(B) the value for customs duty per kilogramme; and

(ii) zero, as from 1 April of the ninth year;

(q) customs duties on originating goods classified under the tariff lines indicated with "B10****" shall be eliminated as follows:

(i) the customs duties shall be reduced to:

(A) 3.3 per cent *ad valorem* for the first year;

(B) 2.7 per cent *ad valorem* for the second year; and

(C) 2.2 per cent *ad valorem* for the third year; and

- (ii) the customs duties shall be eliminated from the level in subparagraph (i)(C) in six equal annual instalments beginning on 1 April of the fourth year, and these goods shall be duty-free as from 1 April of the ninth year;

- (r) customs duties on originating goods classified under the tariff lines indicated with "B10****" shall be eliminated as follows:
 - (i) the customs duties shall be reduced by 25 per cent of the base rate, and further reduced by 20 per cent of that resulting rate, on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in eight equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the ninth year;

- (s) customs duties on originating goods classified under the tariff lines indicated with "B12" shall be eliminated as follows:
 - (i) the customs duties shall be reduced by three thirteenths of the base rate on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in 10 equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the 11th year;

- (t) customs duties on originating goods classified under the tariff lines indicated with "B12*" shall be eliminated as follows:
 - (i) the customs duties shall be reduced by seven twelfths of the base rate on the date of entry into force of this Agreement; and

- (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in 10 equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the 11th year;

- (u) customs duties on originating goods classified under the tariff lines indicated with "B12**" shall be eliminated as follows:
 - (i) the customs duties shall be reduced by 20 per cent of the base rate on the date of entry into force of this Agreement;
 - (ii) the customs duties shall remain at the level set out in subparagraph (i) until 31 March of the fourth year; and
 - (iii) the customs duties shall be eliminated from the level set out in subparagraph (ii) in seven equal annual instalments beginning on 1 April of the fifth year, and these goods shall be duty-free as from 1 April of the 11th year;

- (v) customs duties on originating goods classified under the tariff lines indicated with "B12****" shall be eliminated as follows:
 - (i) the customs duties shall be reduced by 50 per cent of the base rate on the date of entry into force of this Agreement;
 - (ii) the customs duties shall remain at the level set out in subparagraph (i) until 31 March of the fourth year;
 - (iii) the customs duties shall be reduced by 25 per cent of the base rate from the level set out in subparagraph (ii) on 1 April of the fifth year;
 - (iv) the customs duties shall remain at the level set out in subparagraph (iii) until 31 March of the 10th year; and

- (v) the customs duties shall be eliminated, and these goods shall be duty-free as from 1 April of the 11th year;

- (w) customs duties on originating goods classified under the tariff lines indicated with "B13" shall be eliminated as follows:
 - (i) the customs duties shall be reduced by three fourteenths of the base rate on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in 11 equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the 12th year;

- (x) customs duties on originating goods classified under the tariff lines indicated with "B15" shall be eliminated as follows:
 - (i) the customs duties shall be reduced by three sixteenths of the base rate on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in 13 equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the 14th year;

- (y) customs duties on originating goods classified under the tariff lines indicated with "B15*" shall be:
 - (i) from the date of entry into force of this Agreement until 31 March of the 13th year, the lesser of:
 - (A) the difference between the value for customs duty per each and the value per each obtained by multiplying 20,400.55 yen per each by 100 per cent plus the rate set out in Column 3 of the table below; and
 - (B) the value per each set out in Column 2 of the table below; and

1	2	3
Year	Value per each (yen)	Rate (%)
1	15,850.25	6.9
2	14,631.00	6.3
3	13,411.75	5.8
4	12,192.50	5.3
5	10,973.25	4.7
6	9,754.00	4.2
7	8,534.75	3.7
8	7,315.50	3.1
9	6,096.25	2.6
10	4,877.00	2.1
11	3,657.75	1.5
12	2,438.50	1.0
13	1,219.25	0.5

- (ii) zero, as from 1 April of the 14th year;
- (z) customs duties on originating goods classified under the tariff lines indicated with "B20*" shall be eliminated as follows:
- (i) the customs duties shall be reduced by twelve fifty-fifths of the base rate on the date of entry into force of this Agreement;
 - (ii) the customs duties shall be reduced to 20 per cent of the base rate from the level calculated, without rounding, in subparagraph (i) in eight equal annual instalments beginning on 1 April of the second year; and
 - (iii) the customs duties shall be eliminated from the level set out in subparagraph (ii) in 10 equal annual instalments beginning on 1 April of the 10th year, and these goods shall be duty-free as from 1 April of the 19th year;

(aa) customs duties on originating goods classified under the tariff lines indicated with "R1" shall be reduced as follows:

(i) the customs duties shall be reduced to:

(A) 25.8 per cent *ad valorem* for the first year;

(B) 25.0 per cent *ad valorem* for the second year;

(C) 24.2 per cent *ad valorem* for the third year;

(D) 23.3 per cent *ad valorem* for the fourth year;

(E) 22.5 per cent *ad valorem* for the fifth year;

(F) 21.7 per cent *ad valorem* for the sixth year;

(G) 20.8 per cent *ad valorem* for the seventh year; and

(H) 20.0 per cent *ad valorem* for the eighth year;

(ii) the customs duties shall be reduced to 9 per cent *ad valorem* from the level set out in subparagraph (i)(H) in six equal annual instalments beginning on 1 April of the ninth year; and

(iii) the customs duties shall remain at 9 per cent *ad valorem* from the 14th year;

(bb) customs duties on originating goods classified under the tariff lines indicated with "R2" shall be the lesser of:

(i) the difference between the value for customs duty per kilogramme and the value per kilogramme obtained by multiplying 393 yen per kilogramme by 100 per cent plus the rate set out in Column 3 of the table below; and

(ii) the value per kilogramme set out in Column 2 of the table below:

1	2	3
Year	Value per kilogramme (yen)	Rate (%)
1	93.75	1.7
2	93.75	1.4
3	52.50	1.2
4	49.50	0.9
5	46.50	0.7
6	43.50	0.4
7	40.50	0.2
8 and thereafter	37.50	0

(cc) customs duties on originating goods classified under the tariff lines indicated with "R3" shall be the lesser of:

(i) the difference between the value for customs duty per kilogramme and the value per kilogramme obtained by multiplying 524 yen per kilogramme by 100 per cent plus the rate set out in Column 3 of the table below; and

(ii) the value per kilogramme set out in Column 2 of the table below:

1	2	3
Year	Value per kilogramme (yen)	Rate (%)
1	125	1.7
2	125	1.4
3	70	1.2
4	66	0.9
5	62	0.7
6	58	0.4
7	54	0.2
8 and thereafter	50	0

(dd) customs duties on originating goods classified under the tariff lines indicated with "R4" shall be reduced as follows:

(i) the customs duties shall be reduced to:

(A) 34.8 per cent *ad valorem* for the first year;

(B) 32.7 per cent *ad valorem* for the second year;

(C) 30.6 per cent *ad valorem* for the third year;

(D) 28.4 per cent *ad valorem* for the fourth year;

(E) 26.3 per cent *ad valorem* for the fifth year;

(F) 24.2 per cent *ad valorem* for the sixth year;

(G) 22.1 per cent *ad valorem* for the seventh year; and

(H) 20.0 per cent *ad valorem* for the eighth year;

(ii) the customs duties shall be reduced to 9 per cent *ad valorem* from the level set out in subparagraph (i)(H) in six equal annual instalments beginning on 1 April of the ninth year; and

(iii) the customs duties shall remain at 9 per cent *ad valorem* from the 14th year;

(ee) customs duties on originating goods classified under the tariff lines indicated with "R5" shall be reduced as follows:

(i) the customs duties shall be reduced by three twenty-seconds of the base rate on the date of entry into force of this Agreement;

- (ii) the customs duties shall be reduced to 50 per cent of the base rate from the level calculated, without rounding, in subparagraph (i) in eight equal annual instalments beginning on 1 April of the second year; and
 - (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the ninth year;
- (ff) customs duties on originating goods classified under the tariff lines indicated with "R6" shall be reduced as follows:
- (i) the customs duties shall be reduced by 25 per cent of the base rate on the date of entry into force of this Agreement;
 - (ii) the customs duties shall be reduced to 50 per cent of the base rate from the level calculated, without rounding, in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and
 - (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;
- (gg) customs duties on originating goods classified under the tariff lines indicated with "R7" shall be reduced by 5 per cent of the base rate on the date of entry into force of this Agreement and shall remain at that level thereafter;
- (hh) customs duties on originating goods classified under the tariff lines indicated with "R8" shall be reduced as follows:
- (i) the customs duties shall be reduced by 12.5 per cent of the base rate on the date of entry into force of this Agreement;
 - (ii) the customs duties shall be reduced to 75 per cent of the base rate from the level calculated, without rounding, in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and

- (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;
- (ii) customs duties on originating goods classified under the tariff lines indicated with "R9" shall be reduced as follows:
 - (i) the customs duties shall be reduced to 5 per cent of the base rate as set out in the table below; and

Year	Customs duties other than the levy (yen/kg)	Levy (yen/kg)
1	48.30	159.60
2	33.73	111.47
3	19.17	63.33
4	4.60	15.20

- (ii) the customs duties shall remain at the level set out in subparagraph (i) from the fourth year;
- (jj) customs duties on originating goods classified under the tariff lines indicated with "R10" shall be reduced as follows:
 - (i) the customs duties shall be reduced to 5 per cent of the base rate as set out in the table below; and

Year	Customs duties other than the levy (yen/kg)	Levy (yen/kg)
1	51.98	171.15
2	36.30	119.53
3	20.62	67.92
4	4.95	16.30

- (ii) the customs duties shall remain at the level set out in subparagraph (i) from the fourth year;

- (kk) customs duties on originating goods classified under the tariff lines indicated with "R11" shall be reduced as follows:
- (i) the customs duties shall be reduced to 30.1 per cent *ad valorem* and 34.40 yen per kilogramme on the date of entry into force of this Agreement;
 - (ii) the customs duties shall be reduced to 10.5 per cent *ad valorem* and 12 yen per kilogramme from the level set out in subparagraph (i) in eight equal annual instalments beginning on 1 April of the second year; and
 - (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the ninth year;
- (ll) customs duties on originating goods classified under the tariff lines indicated with "R12" shall be reduced as follows:
- (i) the customs duties shall be reduced to 21.5 per cent *ad valorem* and 34.40 yen per kilogramme on the date of entry into force of this Agreement;
 - (ii) the customs duties shall be reduced to 7.5 per cent *ad valorem* and 12 yen per kilogramme from the level set out in subparagraph (i) in eight equal annual instalments beginning on 1 April of the second year; and
 - (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the ninth year;
- (mm) customs duties on originating goods classified under the tariff lines indicated with "R13" shall be reduced by 15 per cent of the base rate on the date of entry into force of this Agreement and shall remain at that level thereafter;
- (nn) customs duties on originating goods classified under the tariff lines indicated with "R14" shall be reduced by 25 per cent of the base rate on the date of entry into force of this Agreement and shall remain at that level thereafter;

- (oo) customs duties on originating goods classified under the tariff lines indicated with "R15" shall be reduced as follows:
- (i) the customs duties shall be reduced by 7.5 per cent of the base rate on the date of entry into force of this Agreement;
 - (ii) the customs duties shall be reduced to 85 per cent of the base rate from the level set out in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and
 - (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;
- (pp) customs duties on originating goods classified under the tariff lines indicated with "R16" shall be reduced as follows:
- (i) the customs duties shall be reduced by 37.5 per cent of the base rate on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall be reduced to 50 per cent of the base rate on 1 April of the second year and shall remain at that level thereafter;
- (qq) customs duties on originating goods classified under the tariff lines indicated with "R17" shall be reduced as follows:
- (i) the customs duties shall be reduced by nine forty-fourths of the base rate on the date of entry into force of this Agreement;
 - (ii) the customs duties shall be reduced to 25 per cent of the base rate from the level calculated, without rounding, in subparagraph (i) in eight equal annual instalments beginning on 1 April of the second year; and

- (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the ninth year;

- (rr) customs duties on originating goods classified under the tariff lines indicated with "R18" shall be reduced as follows:
 - (i) the customs duties shall be reduced by 5 per cent of the base rate on the date of entry into force of this Agreement;
 - (ii) the customs duties shall be reduced to 90 per cent of the base rate from the level calculated, without rounding, in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and
 - (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;

- (ss) customs duties on originating goods classified under the tariff lines indicated with "R19" shall be reduced as follows:
 - (i) the customs duties shall be reduced by 37.5 per cent of the base rate on the date of entry into force of this Agreement;
 - (ii) the customs duties shall be reduced to 25 per cent of the base rate from the level calculated, without rounding, in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and
 - (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;

- (tt) customs duties on originating goods classified under the tariff lines indicated with "R20" shall be reduced as follows:

- (i) the customs duties shall be reduced by 30 per cent of the base rate on the date of entry into force of this Agreement;
 - (ii) the customs duties shall be reduced to 40 per cent of the base rate from the level set out in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and
 - (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;
- (uu) customs duties on originating goods classified under the tariff lines indicated with "R21" shall be reduced as follows:
- (i) the customs duties shall be reduced by 31.5 per cent of the base rate on the date of entry into force of this Agreement;
 - (ii) the customs duties shall be reduced to 37 per cent of the base rate from the level set out in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and
 - (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;
- (vv) customs duties on originating goods classified under the tariff lines indicated with "R22" shall be reduced as follows:
- (i) the customs duties shall be reduced by 33.3 per cent of the base rate on the date of entry into force of this Agreement;
 - (ii) the customs duties shall be reduced to 33.4 per cent of the base rate from the level set out in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and

- (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;

- (ww) customs duties on originating goods classified under the tariff lines indicated with "R23" shall be reduced as follows:
 - (i) the customs duties shall be reduced by 33.5 per cent of the base rate on the date of entry into force of this Agreement;
 - (ii) the customs duties shall be reduced to 33 per cent of the base rate from the level set out in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and
 - (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;

- (xx) customs duties on originating goods classified under the tariff lines indicated with "PIC" shall be governed by the terms set out in Section B;

- (yy) customs duties on originating goods classified under the tariff lines indicated with "Xb" shall be excluded from any commitment of tariff elimination or reduction, and remain at the base rate;

- (zz) originating goods classified under the tariff lines indicated with "Xq1", for which tariff rate quotas are set out in Japan's Schedule to the WTO Agreement, shall be excluded from any tariff commitment under this Agreement;

- (aaa) originating goods classified under the tariff lines indicated with "Xq2", for which tariff rate quotas are set out by relevant cabinet orders of Japan, shall be excluded from any tariff commitment under this Agreement; and

- (bbb) originating goods classified under the tariff lines indicated with "X" shall be excluded from any tariff commitment referred to in paragraph 1 of Part 1 and subparagraphs (a) to (yy).

2. Originating goods classified under the tariff lines indicated with "SG-n" in Column "Note" in the Schedule of Japan shall be subject to the provisions of Section C.
3. The treatment of originating goods classified under the tariff lines indicated with "S" in Column "Note" in the Schedule of Japan shall be subject to review pursuant to subparagraph 3(a) and paragraph 4 of Article 2.8.
4. Paragraph 6 of Part 1 shall not be applied to the case of customs duties on originating goods classified under the tariff lines 210610.219 and 210690.283.

SECTION B

Scheme for the application of preferential tariff treatment for certain originating goods

SUB-SECTION 1

Notes for Section B

1. For the purposes of subparagraph 1(xx) of Section A, customs duties on originating goods classified under the tariff lines indicated with "PIC-n" in Column "Note" in the Schedule of Japan shall be governed by the terms applicable to those originating goods, as set out in this Section, beginning on the date of entry into force of this Agreement.
2. No later than a month after the end of each particular year, the Ministry of Agriculture, Forestry and Fisheries of Japan (hereinafter referred to in this Section as "MAFF"), or its successor, shall issue a certificate for the originating goods referred to in each of paragraphs 1 to 10 of Sub-Section 2 which were released in that particular year prior to import permission in accordance with the laws and regulations of Japan (hereinafter referred to in this Section as "UK-Japan Preferential Import Certificate"), following an application by an importer for a UK-Japan Preferential Import Certificate.
3. Where the importer makes a claim for preferential tariff treatment as defined in Article 3.1 for the originating goods referred to in each of paragraphs 1 to 10 of Sub-Section 2, that importer is required to submit the UK-Japan Preferential Import Certificate to the customs authority of Japan prior to import permission. The procedure for submission of UK-Japan Preferential Import Certificates to the customs authority of Japan shall be promptly made publicly available.

4. UK-Japan Preferential Import Certificates shall be submitted by the importer to the customs authority of Japan on or before the following 30 June after the end of each particular year and shall be deemed to have been submitted at the time of import declaration.
5. With regard to the originating goods referred to in each of paragraphs 1 to 10 of Sub-Section 2, the aggregate quantity of such originating goods for which UK-Japan Preferential Import Certificates shall be made available to the importers by MAFF, or its successor, for each particular year shall be the difference between the aggregate quota quantity of the corresponding goods set out in Section B of Part 3 of Annex 2-A to the EU-Japan EPA and the quota quantity confirmed by MAFF, or its successor, to have been utilised by the importer for such corresponding goods under the EU-Japan EPA, in that particular year.¹
6. Where the total quantity requested in applications for UK-Japan Preferential Import Certificates for the originating goods referred to in each of paragraphs 1 to 10 of Sub-Section 2 exceeds the aggregate quantity referred to in paragraph 5, MAFF, or its successor, shall prioritise those applications submitted on the basis of the order of the dates of approval of release of such originating goods and shall issue UK-Japan Preferential Import Certificates to the extent that the quantity of such originating goods for which UK-Japan Preferential Import Certificates are issued reaches the aggregate quantity referred to in paragraph 5. MAFF, or its successor, shall make publicly available the latest date of the approval of release of such originating goods for which the UK-Japan Preferential Import Certificate was issued to an importer. MAFF, or its successor, shall also make publicly available the aggregate quantity referred to in paragraph 5, the total quantity requested in applications for UK-Japan Preferential Import Certificates and the quantity of such originating goods for which UK-Japan Preferential Import Certificates are issued.
7. With regard to UK-Japan Preferential Import Certificates, MAFF, or its successor, shall promptly make publicly available, through its ministerial ordinances and notifications, the following:

¹ For greater certainty, the aggregate quantity referred to in this paragraph for a particular year shall be calculated for each of paragraphs 1 to 10 of Sub-Section 2.

- (a) the template and the form of application; and
 - (b) the procedure for application and issuance.
8. The descriptions of product or products set out in each of paragraphs 1 to 10 of Sub-Section 2 are not necessarily exhaustive. These descriptions are inserted for convenience of reference to assist users in understanding this Section and shall not alter or supersede the coverage for the relevant tariff lines covered by each of those paragraphs.

SUB-SECTION 2

Preferential tariff treatment for certain originating goods

1. Wheat products
- (a) With respect to originating goods classified under the tariff lines 190410.221, 190420.221, 190430.010, 190490.210 and 210690.214 indicated with "PIC-1" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, those originating goods shall be duty-free, subject to an import mark-up applied by Japan as provided for in subparagraph (c).
 - (b) The originating goods referred to in subparagraph (a), released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is not submitted pursuant to Sub-Section 1, shall be excluded from any tariff commitment under this Agreement.

- (c) With regard to the importation under subparagraph (a), a simultaneous buy-sell (hereinafter referred to in this Section as "SBS") mechanism shall be used by MAFF, or its successor, as a State Trading Enterprise. Japan may collect the import mark-up for goods imported under subparagraph (a). The amount of the import mark-up shall not exceed the amount permitted for the goods under Japan's Schedule to the WTO Agreement.

2. Mixes and doughs and cake mixes

- (a) With respect to originating goods classified under the tariff lines 190120.222, 190120.232, 190120.235 and 190120.243 indicated with "PIC-2" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, those originating goods shall be duty-free.
- (b) The originating goods referred to in subparagraph (a), released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is not submitted pursuant to Sub-Section 1, shall be excluded from any tariff commitment under this Agreement.

3. Food preparations made primarily of wheat

- (a) With respect to originating goods classified under the tariff lines 190190.242, 190190.247, 190190.252 and 190190.267 indicated with "PIC-3" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, those originating goods shall be duty-free.
- (b) The originating goods referred to in subparagraph (a), released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is not submitted pursuant to Sub-Section 1, shall be excluded from any tariff commitment under this Agreement.

4. Food preparations of barley

- (a) With respect to originating goods classified under the tariff lines 190120.141, 190190.161, 190420.231, 190490.310 and 210690.216 indicated with "PIC-4" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, those originating goods shall be duty-free, subject to an import mark-up applied by Japan as provided for in subparagraph (c).
- (b) The originating goods referred to in subparagraph (a), released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is not submitted pursuant to Sub-Section 1, shall be excluded from any tariff commitment under this Agreement.
- (c) With regard to the importation under subparagraph (a), an SBS mechanism shall be used by MAFF, or its successor, as a State Trading Enterprise. Japan may collect the import mark-up for goods imported under subparagraph (a). The amount of the import mark-up shall not exceed the amount permitted for the goods under Japan's Schedule to the WTO Agreement.

5. Coffee, tea mixes, food preparations and doughs

- (a) With respect to originating goods classified under the tariff lines 170290.219, 190120.239, 190190.217, 190190.248, 190190.253, 210112.110, 210112.246, 210120.246, 210690.251, 210690.271, 210690.272 and 210690.281 indicated with "PIC-5" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, those originating goods shall be duty-free.
- (b) The originating goods referred to in subparagraph (a), released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is not submitted pursuant to Sub-Section 1, shall be excluded from any tariff commitment under this Agreement.

6. Food preparations

- (a) With respect to originating goods classified under the tariff line 210690.590 indicated with "PIC-6" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, those originating goods shall be duty-free.
- (b) The originating goods referred to in subparagraph (a), released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is not submitted pursuant to Sub-Section 1, shall be excluded from any tariff commitment under this Agreement.

7. Food preparations containing more than 50 per cent of sucrose, and cocoa powder

- (a) With respect to originating goods classified under the tariff lines 170113.000, 170114.190, 200540.190, 200551.190, 200599.119, 210690.282 and 210690.510 indicated with "PIC-7" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, those originating goods shall be duty-free.
- (b) With respect to originating goods classified under the tariff lines 190190.219 and 210690.284 indicated with "PIC-7" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, the customs duties shall be reduced as follows:

Year	Rate of customs duties (%)
1	26.5
2	25.4
3	24.3
4	23.3
5	22.2
6	21.1
7	20.0
8	18.9
9	17.9
For the 10th year and for each subsequent year, the customs duties shall remain at 17.9%.	

- (c) With respect to originating goods classified under the tariff line 180610.100 indicated with "PIC-7" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, the customs duties shall be reduced as follows:

Year	Rate of customs duties (%)
1	25.7
2	24.3
3	23.0
4	21.6
5	20.3
6	18.9
7	17.6
8	16.2
9	14.9
For the 10th year and for each subsequent year, the customs duties shall remain at 14.9%.	

- (d) The originating goods referred to in subparagraphs (a) to (c), released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is not submitted pursuant to Sub-Section 1, shall be excluded from any tariff commitment under this Agreement.

8. Food preparations containing cocoa

- (a) With respect to originating goods classified under the tariff line 180620.290 indicated with "PIC-8" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, the customs duties shall be reduced as follows:

Year	Rate of customs duties (%)
1	18.4
2	17.4
3	16.5
4	15.5
5	14.5
6	13.6
7	12.6
8	11.6
9	10.7
For the 10th year and for each subsequent year, the customs duties shall remain at 10.7%.	

- (b) The originating goods referred to in subparagraph (a), released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is not submitted pursuant to Sub-Section 1, shall be excluded from any tariff commitment under this Agreement.

9. Food preparations containing cocoa (for the preparation of chocolate)

- (a) With respect to originating goods classified under the tariff line 180620.290 indicated with "PIC-9" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, those originating goods shall be duty-free, provided that the quantity of such originating goods for which the UK-Japan Preferential Import Certificate is issued for each application made by the importer shall not exceed the limit of three multiplied by the quantity of the milk powder, specified in the application, produced from domestic milk and used by that importer for the production of chocolate in Japan.
- (b) The originating goods referred to in subparagraph (a), released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is not submitted pursuant to Sub-Section 1, shall be excluded from any tariff commitment under this Agreement.

10. Cheeses

- (a) With respect to originating goods classified under the tariff line 040610.020 indicated with "PIC-10" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, the customs duties shall be eliminated as follows:

Year	Rate of customs duties (%)
1	18.2
2	16.8
3	15.4
4	14.0
5	12.6
6	11.2
7	9.8
8	8.4
9	7.0
10	5.6
11	4.2
12	2.8
13	1.4
14	0.0
For the 15th year and for each subsequent year, the customs duties shall remain at zero.	

- (b) With respect to originating goods classified under the tariff lines 040610.090, 040640.090 and 040690.090 indicated with "PIC-10" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, the customs duties shall be eliminated as follows:

Year	Rate of customs duties (%)
1	24.2
2	22.4
3	20.5
4	18.6
5	16.8
6	14.9
7	13.0
8	11.2
9	9.3
10	7.5
11	5.6
12	3.7
13	1.9
14	0.0
For the 15th year and for each subsequent year, the customs duties shall remain at zero.	

- (c) With respect to originating goods classified under the tariff lines 040620.100 and 040630.000 indicated with "PIC-10" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, the customs duties shall be eliminated as follows:

Year	Rate of customs duties (%)
1	32.5
2	30.0
3	27.5
4	25.0
5	22.5
6	20.0
7	17.5
8	15.0
9	12.5
10	10.0
11	7.5
12	5.0
13	2.5
14	0.0
For the 15th year and for each subsequent year, the customs duties shall remain at zero.	

- (d) The originating goods referred to in subparagraphs (a) to (c), released in the particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is not submitted pursuant to Sub-Section 1, shall be excluded from any tariff commitment under this Agreement.

SECTION C

Agricultural safeguard measures

SUB-SECTION 1

Notes for Section C

1. This Section sets out:
 - (a) the originating agricultural goods that may be subject to agricultural safeguard measures pursuant to paragraph 2 of Section A;
 - (b) the trigger levels for applying such measures; and
 - (c) the maximum rate of customs duty that may be applied in each year for each such good.
2. Notwithstanding Article 2.8, Japan may apply an agricultural safeguard measure to the originating agricultural goods classified under the tariff lines indicated with "SG1*", "SG1**", "SG2", "SG3", "SG4*", "SG4**", "SG5" or "SG6" in Column "Note" in the Schedule of Japan. Japan may apply such measure only under the conditions set out in this Section and only in accordance with the terms set out in this Section.
3. If the conditions set out in this Section are satisfied, Japan may, as an agricultural safeguard measure, increase the rate of customs duty on such an originating agricultural good to a level not exceeding the lesser of:
 - (a) the most-favoured-nation applied rate of customs duty in effect at the time of the application of the agricultural safeguard measure;
 - (b) the most-favoured-nation applied rate of customs duty in effect on the day immediately preceding the date of entry into force of this Agreement; and

- (c) the rate of customs duty set out in this Section.
-
- 4. Japan shall implement any agricultural safeguard measure in a transparent manner. Japan shall, within 60 days of the date of imposing the agricultural safeguard measure, notify the United Kingdom thereof in writing and provide the United Kingdom with relevant data concerning the measure. Japan shall, on written request of the United Kingdom, respond to specific questions from, and provide information to, the United Kingdom, including by e-mail, teleconference, video-conference and in person, regarding the application of the measure.
 - 5. For greater certainty, no agricultural safeguard measure may be applied or maintained on or after the date on which the rate of customs duty referred to in subparagraph 3(c) is zero.
 - 6. For the purposes of this Section:
 - (a) "fiscal year" means a Japanese fiscal year beginning on 1 April and ending on the following 31 March; and
 - (b) "quarter" means a period:
 - (i) from 1 April until 30 June;
 - (ii) from 1 July until 30 September;
 - (iii) from 1 October until 31 December; or
 - (iv) from 1 January until 31 March.

SUB-SECTION 2

Agricultural safeguard measure for beef

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG1*" in Column "Note" in the Schedule of Japan (hereinafter referred to in this Sub-Section as "SG1* goods") and the originating agricultural goods classified under the tariff lines indicated with "SG1**" in Column "Note" in the Schedule of Japan (hereinafter referred to in this Sub-Section as "SG1** goods"), Japan may apply an agricultural safeguard measure only if the aggregate volume of imports of those originating agricultural goods from the United Kingdom, and of the "originating agricultural goods" as defined in paragraph 1 of Article 2.5 of the EU-Japan EPA and classified under the tariff lines indicated with "SG1*" and "SG1**" in Column "Note" in the Schedule of Japan referred to in paragraph 1 of Sub-Section 2 of Section C of Part 3 of Annex 2-A to the EU-Japan EPA, for a particular year exceeds the trigger level set out as follows:
 - (a) 45,056 metric tonnes for the first year;
 - (b) 45,833 metric tonnes for the second year;
 - (c) 46,611 metric tonnes for the third year;
 - (d) 47,389 metric tonnes for the fourth year;
 - (e) 48,167 metric tonnes for the fifth year;
 - (f) 48,944 metric tonnes for the sixth year;
 - (g) 49,722 metric tonnes for the seventh year;
 - (h) 50,500 metric tonnes for the eighth year;

- (i) from the ninth year until the 13th year, for each year, the trigger level of the previous year plus 385 metric tonnes; and
 - (j) from the 14th year, for each year, the trigger level of the previous year plus 770 metric tonnes.
2. (a) For SG1* goods, the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:
- (i) 38.5 per cent for the first year;
 - (ii) 30.0 per cent from the second year until the eighth year;
 - (iii) 20.0 per cent from the ninth year until the 12th year;
 - (iv) 18.0 per cent for the 13th year; and
 - (v) from the 14th year:
 - (A) one percentage point less than the rate of customs duty of the previous year, if Japan did not apply an agricultural safeguard measure under this Sub-Section in the previous year; or
 - (B) the same as the rate of customs duty of the previous year, if Japan applied an agricultural safeguard measure under this Sub-Section in the previous year.
- (b) For SG1** goods, the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:
- (i) 38.5 per cent for the first year;
 - (ii) 32.7 per cent for the second year;
 - (iii) 30.6 per cent for the third year;

(iv) 30.0 per cent from the fourth year until the eighth year;

(v) 20.0 per cent from the ninth year until the 12th year;

(vi) 18.0 per cent for the 13th year; and

(vii) from the 14th year:

(A) one percentage point less than the rate of customs duty of the previous year, if Japan did not apply an agricultural safeguard measure under this Sub-Section in the previous year; or

(B) the same as the rate of customs duty of the previous year, if Japan applied an agricultural safeguard measure under this Sub-Section in the previous year.

(c) If the condition set out in paragraph 1 is satisfied in one year and, as a result thereof, an agricultural safeguard measure is in effect during the following year pursuant to subparagraph 3(b) or (c), the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 for the purpose of that agricultural safeguard measure shall, for the duration of that measure, be set at the level applicable for the year in which the condition set out in paragraph 1 was satisfied.

3. An agricultural safeguard measure referred to in paragraph 1 may be maintained:

(a) if the aggregate volume of imports referred to in paragraph 1 in any fiscal year exceeds the trigger level set out in paragraph 1 on or before 31 January, until the end of that fiscal year;

(b) if the aggregate volume of imports referred to in paragraph 1 in any fiscal year exceeds the trigger level set out in paragraph 1 during the month of February, for a period of 45 days beginning on the date of the application of the agricultural safeguard measure; and

- (c) if the aggregate volume of imports referred to in paragraph 1 in any fiscal year exceeds the trigger level set out in paragraph 1 during the month of March, for a period of 30 days beginning on the date of the application of the agricultural safeguard measure.
4. (a) For the purposes of this Sub-Section, the period during which an agricultural safeguard measure may be maintained shall commence no later than the day following the fifth business day after the end of the publication period referred to in subparagraph (c) in which the condition set out in paragraph 1 is satisfied.
- (b) For the purposes of this Sub-Section, as an exceptional measure taken for the implementation of this Sub-Section, the customs authority of Japan shall, no later than five business days after the end of each publication period, publish the aggregate volume of imports referred to in paragraph 1 between:
- (i) the beginning of the fiscal year and the end of the publication period; and
 - (ii) from the ninth year until the 13th year, the beginning of the quarter and the end of the publication period.
- (c) For the purposes of this Sub-Section, "publication period" means:
- (i) the period from the first day of each month until the 10th day of that month;
 - (ii) the period from the 11th day of each month until the 20th day of that month; and
 - (iii) the period from the 21st day of each month until the final day of that month.

5. (a) Notwithstanding paragraph 1, if, during any year from the ninth year until the 13th year, the aggregate volume of imports referred to in paragraph 1 in any quarter exceeds the quarterly safeguard trigger volume set out in subparagraph (b), Japan may increase the rates of customs duties on SG1* goods and SG1** goods from the United Kingdom in accordance with paragraph 3 of Sub-Section 1 for a period of 90 days. The 90 day period shall commence no later than the day following the fifth business day after the end of the publication period in which the aggregate volume of imports referred to in paragraph 1 in the quarter exceeded the quarterly safeguard trigger volume. The rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1, if the condition set out in this paragraph is satisfied, shall be:
- (i) 20.0 per cent from the ninth year until the 12th year; and
 - (ii) 18.0 per cent for the 13th year.
- (b) For the purposes of this paragraph, the "quarterly safeguard trigger volume" means 117 per cent of one fourth of the trigger level set out in subparagraph 1(i) for the respective year.
- (c) Notwithstanding paragraph 1, if, during any year from the ninth year until the 13th year, the aggregate volume of imports referred to in paragraph 1 exceeds the trigger level set out in subparagraph 1(i) for the respective year, at the same time as the aggregate volume of imports referred to in paragraph 1 in the quarter exceeds the quarterly safeguard trigger volume set out in subparagraph (b), Japan may maintain an agricultural safeguard measure under this Sub-Section until the later of the end of the 90 day period provided for in subparagraph (a) or the end of the periods provided for in paragraph 3.
6. If the agricultural safeguard measure under Sub-Section 2 of Section C of Part 3 of Annex 2-A to the EU-Japan EPA ceases to be applied in accordance with paragraph 6 of that Sub-Section, Japan shall not thereafter apply an agricultural safeguard measure under this Sub-Section.

7. Notwithstanding paragraph 1, if the importation into Japan from the United Kingdom of SG1* goods and SG1** goods has been wholly or substantially suspended for more than 36 months due to sanitary concerns, Japan shall not apply an agricultural safeguard measure under this Sub-Section to such goods from the United Kingdom for 48 months after the whole or substantial lifting of the suspension. If the importation from the United Kingdom of such goods had been suspended, and a natural disaster, such as severe drought, disrupts the recovery of the production of such goods in the United Kingdom, the period in which Japan shall not apply an agricultural safeguard measure under this Sub-Section to such goods from the United Kingdom shall be 60 months.

8. If the year in which this Agreement enters into force is less than 12 months, the applicable trigger level for that year for the purposes of paragraph 1 shall be determined by multiplying the trigger level set out in paragraph 1 for SG1* goods and SG1** goods for that year by a fraction the numerator of which shall be the number of months between the date of entry into force of this Agreement and the following 31 March and the denominator of which shall be 12. For the purpose of determining the applicable trigger level in accordance with the previous sentence, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).

SUB-SECTION 3

Agricultural safeguard measure for pork

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG2" in Column "Note" in the Schedule of Japan (hereinafter referred to in this Sub-Section as "SG2 goods"), Japan may apply an agricultural safeguard measure only if the following condition is satisfied:

- (a) in the first year and the second year, Japan may apply an agricultural safeguard measure under this Sub-Section to SG2 goods only if the aggregate volume of imports of SG2 goods from the United Kingdom, and of the "originating agricultural goods" as defined in paragraph 1 of Article 2.5 of the EU-Japan EPA and classified under the tariff lines indicated with "SG2" in Column "Note" in the Schedule of Japan referred to in paragraph 1 of Sub-Section 3 of Section C of Part 3 of Annex 2-A to the EU-Japan EPA (hereinafter referred to in this Sub-Section as "aggregate volume of imports of SG2 goods and their corresponding goods from the European Union"), for the respective year exceeds 116 per cent of the largest annual aggregate volume of imports of SG2 goods and their corresponding goods from the European Union during any of the preceding three fiscal years;
- (b) in the third year and the fourth year:
- (i) Japan may apply an agricultural safeguard measure under this Sub-Section to SG2 goods imported at a price equal to or greater than the threshold price¹ for those SG2 goods only if the aggregate volume of imports of SG2 goods and their corresponding goods from the European Union imported at such a price for the respective year exceeds 116 per cent of the largest annual aggregate volume of imports of SG2 goods and their corresponding goods from the European Union during any of the preceding three fiscal years; or
- (ii) Japan may apply an agricultural safeguard measure under this Sub-Section to SG2 goods imported at a price less than the threshold price for those SG2 goods only if the aggregate volume of imports of SG2 goods and their corresponding goods from the European Union imported at such a price for the respective year exceeds:
- (A) 63,000 metric tonnes for the third year; and

¹ For the purposes of subparagraphs (b) and (c), "threshold price" means:

(a) 399 yen per kilogramme for the originating agricultural goods classified under the tariff lines 020312.021, 020312.023, 020319.021, 020319.023, 020322.021, 020322.023, 020329.021, 020329.023, 020630.092, 020630.093, 020649.092 and 020649.093; and

(b) 299.25 yen per kilogramme for the originating agricultural goods classified under the tariff lines 020311.020, 020311.030, 020321.020 and 020321.030.

(B) 71,400 metric tonnes for the fourth year; and

(c) from the fifth year until the ninth year:

(i) Japan may apply an agricultural safeguard measure under this Sub-Section to SG2 goods imported at a price equal to or greater than the threshold price for those SG2 goods only if the aggregate volume of imports of SG2 goods and their corresponding goods from the European Union imported at such a price for the respective year exceeds 119 per cent of the largest annual aggregate volume of imports of SG2 goods and their corresponding goods from the European Union during any of the preceding three fiscal years; or

(ii) Japan may apply an agricultural safeguard measure under this Sub-Section to SG2 goods imported at a price less than the threshold price for those SG2 goods only if the aggregate volume of imports of SG2 goods and their corresponding goods from the European Union imported at such a price for the respective year exceeds:

(A) 79,800 metric tonnes for the fifth year;

(B) 88,200 metric tonnes for the sixth year;

(C) 96,600 metric tonnes for the seventh year;

(D) 105,000 metric tonnes for the eighth year; and

(E) 105,000 metric tonnes for the ninth year.

2. For SG2 goods, the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:

(a) for SG2 goods classified under the tariff lines 020311.040, 020312.022, 020319.022, 020321.040, 020322.022, 020329.022, 020630.099 and 020649.099:

(i) 4.0 per cent for the first year;

- (ii) 3.4 per cent from the second year until the fourth year;
 - (iii) 2.8 per cent from the fifth year until the seventh year; and
 - (iv) 2.2 per cent in the eighth year and the ninth year;
- (b) for SG2 goods classified under the tariff lines 020312.021, 020312.023, 020319.021, 020319.023, 020322.021, 020322.023, 020329.021, 020329.023, 020630.092, 020630.093, 020649.092 and 020649.093, the lesser of:
- (i) the difference between CIF import price per kilogramme and the First Safeguard Standard Import Price¹; and
 - (ii) the first alternative rate²; and
- (c) for SG2 goods classified under the tariff lines 020311.020, 020311.030, 020321.020 and 020321.030, the lesser of:
- (i) the difference between CIF import price per kilogramme and the Second Safeguard Standard Import Price³; and

¹ For the purposes of subparagraph (b), "First Safeguard Standard Import Price" means a price equal to 524 yen per kilogramme multiplied by the sum of 100 per cent and the rate of customs duty set out in subparagraph (a) for the respective year.

² For the purposes of subparagraph (b), "first alternative rate" means:

- (a) the rate of customs duty specified in the Schedule of Japan for the tariff lines 020312.023, 020319.023, 020322.023, 020329.023, 020630.093 or 020649.093 for the first year and the second year;
- (b) 100 yen per kilogramme from the third year until the seventh year; and
- (c) 70 yen per kilogramme for the eighth year and the ninth year.

³ For the purposes of subparagraph (c), "Second Safeguard Standard Import Price" means a price equal to 393 yen per kilogramme multiplied by the sum of 100 per cent and the rate of customs duty set out in subparagraph (a) for the respective year.

(ii) the second alternative rate¹.

3. Any agricultural safeguard measure applied under this Sub-Section may be maintained only until the end of the year in which the condition set out in paragraph 1 is satisfied.
4. Japan shall not apply or maintain any agricultural safeguard measure under this Sub-Section after the end of the ninth year.
5. If the year in which this Agreement enters into force is less than 12 months, the applicable trigger level for that year for the purposes of paragraph 1 shall be determined by multiplying the trigger level set out in paragraph 1 for SG2 goods for that year by a fraction the numerator of which shall be the number of months between the date of entry into force of this Agreement and the following 31 March and the denominator of which shall be 12. For the purpose of determining the applicable trigger level in accordance with the previous sentence, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).

SUB-SECTION 4

Agricultural safeguard measure for processed pork

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG3" in Column "Note" in the Schedule of Japan (hereinafter referred to in this Sub-Section as "SG3 goods"), Japan may apply an agricultural safeguard measure only if the following condition is satisfied:

¹ For the purposes of subparagraph (c), "second alternative rate" means:

- (a) the rate of customs duty specified in the Schedule of Japan for the tariff lines 020311.020 or 020321.020 for the first year and second year;
- (b) 75 yen per kilogramme from the third year until the seventh year; and
- (c) 52.50 yen per kilogramme for the eighth year and the ninth year.

- (a) from the first year until the fourth year, Japan may apply an agricultural safeguard measure under this Sub-Section to SG3 goods only if the aggregate volume of imports of SG3 goods from the United Kingdom, and of the "originating agricultural goods" as defined in paragraph 1 of Article 2.5 of the EU-Japan EPA and classified under the tariff lines indicated with "SG3" in Column "Note" in the Schedule of Japan referred to in paragraph 1 of Sub-Section 4 of Section C of Part 3 of Annex 2-A to the EU-Japan EPA (hereinafter referred to in this Sub-Section as "aggregate volume of imports of SG3 goods and their corresponding goods from the European Union"), for the respective year exceeds 118 per cent of the largest annual aggregate volume of imports of SG3 goods and their corresponding goods from the European Union during any of the preceding three fiscal years; and
 - (b) from the fifth year until the ninth year, Japan may apply an agricultural safeguard measure under this Sub-Section to SG3 goods only if the aggregate volume of imports of SG3 goods and their corresponding goods from the European Union for the respective year exceeds 121 per cent of the largest annual aggregate volume of imports of SG3 goods and their corresponding goods from the European Union during any of the preceding three fiscal years.
2. (a) For SG3 goods, the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:
- (i) 85 per cent of the base rate for the first year and the second year;
 - (ii) 60 per cent of the base rate from the third year until the seventh year; and
 - (iii) 45 per cent of the base rate for the eighth year and the ninth year.

- (b) For the purposes of subparagraph (a), the base rate shall be comprised of an *ad valorem* duty component and a specific duty component, each of which shall be reduced to the percentages identified in subparagraph (a) to determine the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1. The *ad valorem* duty component of the base rate shall be 8.5 per cent, and the specific duty component shall be equal to 614.85 yen per kilogramme minus 60 per cent of the CIF import price per kilogramme of the respective SG3 good.
3. Any agricultural safeguard measure applied under this Sub-Section may be maintained only until the end of the year in which the condition set out in paragraph 1 is satisfied.
4. Japan shall not apply any agricultural safeguard measure under this Sub-Section after the end of the ninth year.
5. If the year in which this Agreement enters into force is less than 12 months, the applicable trigger level for that year for the purposes of paragraph 1 shall be determined by multiplying the trigger level set out in paragraph 1 for SG3 goods for that year by a fraction the numerator of which shall be the number of months between the date of entry into force of this Agreement and the following 31 March and the denominator of which shall be 12. For the purpose of determining the applicable trigger level in accordance with the previous sentence, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).

SUB-SECTION 5

Agricultural safeguard measure for whey protein concentrate (WPC)

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG4*" in Column "Note" in the Schedule of Japan, Japan may apply an agricultural safeguard measure only if the aggregate volume of imports of those originating agricultural goods from the United Kingdom, and of the "originating agricultural goods" as defined in paragraph 1 of Article 2.5 of the EU-Japan EPA and classified under the tariff lines indicated with "SG4*" in Column "Note" in the Schedule of Japan referred to in paragraph 1 of Sub-Section 5 of Section C of Part 3 of Annex 2-A to the EU-Japan EPA, for a particular year exceeds the trigger level set out as follows:
 - (a) 2,267 metric tonnes for the first year;
 - (b) 2,400 metric tonnes for the second year;
 - (c) 2,533 metric tonnes for the third year;
 - (d) 2,667 metric tonnes for the fourth year;
 - (e) 2,800 metric tonnes for the fifth year;
 - (f) 2,933 metric tonnes for the sixth year;
 - (g) 3,067 metric tonnes for the seventh year;
 - (h) 3,200 metric tonnes for the eighth year;
 - (i) 3,544 metric tonnes for the ninth year;
 - (j) 3,888 metric tonnes for the 10th year;
 - (k) 4,232 metric tonnes for the 11th year;

- (l) 4,690 metric tonnes for the 12th year;
- (m) 5,148 metric tonnes for the 13th year;
- (n) 5,606 metric tonnes for the 14th year;
- (o) 6,064 metric tonnes for the 15th year;
- (p) 6,522 metric tonnes for the 16th year;
- (q) 6,980 metric tonnes for the 17th year;
- (r) 7,438 metric tonnes for the 18th year; and
- (s) from the 19th year, for each year, the trigger level of the previous year plus 573 metric tonnes.

2. For the originating agricultural goods classified under the tariff lines indicated with "SG4*", the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:

- (a) 29.8 per cent plus 120 yen per kilogramme from the first year until the third year;
- (b) 23.8 per cent plus 105 yen per kilogramme from the fourth year until the eighth year;
- (c) 19.4 per cent plus 90 yen per kilogramme from the ninth year until the 13th year;
- (d) 13.4 per cent plus 75 yen per kilogramme from the 14th year until the 18th year; and
- (e) from the 19th year:

- (i) if an agricultural safeguard measure set out in this Sub-Section was not applied in the previous year, the *ad valorem* duty component of the rate of customs duty shall be 1.9 per cent lower than it was in the previous year and the specific duty component of the rate of customs duty shall be 10.70 yen per kilogramme lower than it was in the previous year; or
 - (ii) if an agricultural safeguard measure set out in this Sub-Section was applied in the previous year, the *ad valorem* duty component of the rate of customs duty shall be 1.0 per cent lower than it was in the previous year and the specific duty component of the rate of customs duty shall be 5 yen per kilogramme lower than it was in the previous year.
- 3. Any agricultural safeguard measure applied under this Sub-Section may be maintained only until the end of the year in which the condition set out in paragraph 1 is satisfied.
- 4. If the agricultural safeguard measure under Sub-Section 5 of Section C of Part 3 of Annex 2-A to the EU-Japan EPA ceases to be applied in accordance with paragraph 4 of that Sub-Section, Japan shall not thereafter apply an agricultural safeguard measure under this Sub-Section.
- 5. (a) Notwithstanding paragraph 1, Japan shall not apply any agricultural safeguard measure under this Sub-Section if:
 - (i) there is a domestic shortage of skimmed milk powder in Japan; or
 - (ii) there is no demonstrable reduction in domestic demand for skimmed milk powder in Japan.
- (b) If Japan applies an agricultural safeguard measure under this Sub-Section when the United Kingdom believes that either of the conditions set out in subparagraph (a) has been satisfied, the United Kingdom may:

- (i) ask Japan to provide an explanation of why Japan does not consider either of the conditions set out in subparagraph (a) to have been satisfied; and
 - (ii) request Japan to cease application of the agricultural safeguard measure for the remainder of the year.
- 6. If the year in which this Agreement enters into force is less than 12 months, the applicable trigger level for that year for the purposes of paragraph 1 shall be determined by multiplying the trigger level set out in paragraph 1 for the originating agricultural goods classified under the tariff lines indicated with "SG4*" for that year by a fraction the numerator of which shall be the number of months between the date of entry into force of this Agreement and the following 31 March and the denominator of which shall be 12. For the purpose of determining the applicable trigger level in accordance with the previous sentence, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).

SUB-SECTION 6

Agricultural safeguard measure for whey powder

- 1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG4**" in Column "Note" in the Schedule of Japan, Japan may apply an agricultural safeguard measure only if the aggregate volume of imports of those originating agricultural goods from the United Kingdom, and of the "originating agricultural goods" as defined in paragraph 1 of Article 2.5 of the EU-Japan EPA and classified under the tariff lines indicated with "SG4**" in Column "Note" in the Schedule of Japan referred to in paragraph 1 of Sub-Section 6 of Section C of Part 3 of Annex 2-A to the EU-Japan EPA, for a particular year exceeds the trigger level set out as follows:
 - (a) 2,611 metric tonnes for the first year;
 - (b) 2,767 metric tonnes for the second year;

- (c) 2,922 metric tonnes for the third year;
- (d) 3,078 metric tonnes for the fourth year;
- (e) 3,233 metric tonnes for the fifth year;
- (f) 3,389 metric tonnes for the sixth year;
- (g) 3,544 metric tonnes for the seventh year;
- (h) 3,700 metric tonnes for the eighth year;
- (i) 3,929 metric tonnes for the ninth year;
- (j) 4,158 metric tonnes for the 10th year;
- (k) 4,502 metric tonnes for the 11th year;
- (l) 4,846 metric tonnes for the 12th year;
- (m) 5,190 metric tonnes for the 13th year; and
- (n) from the 14th year, for each year, the trigger level of the previous year plus 458 metric tonnes.

2. For the originating agricultural goods classified under the tariff lines indicated with "SG4**", the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:

- (a) 29.8 per cent plus 75 yen per kilogramme from the first year until the third year;
- (b) 23.8 per cent plus 45 yen per kilogramme from the fourth year until the eighth year;
- (c) 13.4 per cent plus 30 yen per kilogramme from the ninth year until the 13th year; and

- (d) from the 14th year:
- (i) if an agricultural safeguard measure set out in this Sub-Section was not applied in the previous year, the *ad valorem* duty component of the rate of customs duty shall be 2.0 per cent lower than it was in the previous year and the specific duty component of the rate of customs duty shall be 4 yen per kilogramme lower than it was in the previous year; or
 - (ii) if an agricultural safeguard measure set out in this Sub-Section was applied in the previous year, the *ad valorem* duty component of the rate of customs duty shall be 1.0 per cent lower than it was in the previous year and the specific duty component of the rate of customs duty shall be 2 yen per kilogramme lower than it was in the previous year.
3. Any agricultural safeguard measure applied under this Sub-Section may be maintained only until the end of the year in which the condition set out in paragraph 1 is satisfied.
4. If the agricultural safeguard measure under Sub-Section 6 of Section C of Part 3 of Annex 2-A to the EU-Japan EPA ceases to be applied in accordance with paragraph 4 of that Sub-Section, Japan shall not thereafter apply an agricultural safeguard measure under this Sub-Section.
5. If the year in which this Agreement enters into force is less than 12 months, the applicable trigger level for that year for the purposes of paragraph 1 shall be determined by multiplying the trigger level set out in paragraph 1 for the originating agricultural goods classified under the tariff lines indicated with "SG4**" for that year by a fraction the numerator of which shall be the number of months between the date of entry into force of this Agreement and the following 31 March and the denominator of which shall be 12. For the purpose of determining the applicable trigger level in accordance with the previous sentence, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).

SUB-SECTION 7

Agricultural safeguard measure for fresh oranges

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG5" in Column "Note" in the Schedule of Japan, Japan may apply an agricultural safeguard measure only if the aggregate volume of imports of those originating agricultural goods from the United Kingdom, and of the "originating agricultural goods" as defined in paragraph 1 of Article 2.5 of the EU-Japan EPA and classified under the tariff lines indicated with "SG5" in Column "Note" in the Schedule of Japan referred to in paragraph 1 of Sub-Section 7 of Section C of Part 3 of Annex 2-A to the EU-Japan EPA, between 1 December and the following 31 March for the fiscal year exceeds 2,000 metric tonnes, except as provided in paragraph 5.
2. For the originating agricultural goods classified under the tariff lines indicated with "SG5", the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:
 - (a) 28 per cent for the first year and the second year; and
 - (b) 20 per cent from the third year until the fifth year.
3. Any agricultural safeguard measure applied under this Sub-Section may be maintained only until the end of the year in which the condition set out in paragraph 1 is satisfied.
4. Japan shall not apply any agricultural safeguard measure under this Sub-Section after the end of the fifth year.

5. If the year in which this Agreement enters into force is less than four months, the applicable trigger level for that year for the purposes of paragraph 1 shall be determined by multiplying 2,000 metric tonnes by a fraction the numerator of which shall be the number of months between the date of entry into force of this Agreement and the following 31 March and the denominator of which shall be 4. For the purpose of determining the applicable trigger level in accordance with the previous sentence, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).

SUB-SECTION 8

Agricultural safeguard measure for race horses

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG6" in Column "Note" in the Schedule of Japan, Japan may apply an agricultural safeguard measure only if the CIF import price per each of those originating agricultural goods, expressed in the Japanese yen, is less than 90 per cent of the trigger price. The trigger price shall be the price that has been agreed in accordance with paragraph 4, or 10.7 million yen if there has been no specific agreement on the trigger price in accordance with paragraph 4.
2. For the originating agricultural goods classified under the tariff lines indicated with "SG6", the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be the rate of customs duty determined for those originating agricultural goods in accordance with category "B15" as set out in subparagraph 1(x) of Section A plus:
 - (a) if the difference between the CIF import price per each of the originating agricultural goods and the trigger price is greater than 10 per cent but less than or equal to 40 per cent of the trigger price, 30 per cent of the difference between the most-favoured-nation applied rate of customs duty in effect at the time of importation and the rate of customs duty applied to the originating agricultural goods in accordance with category "B15" as set out in subparagraph 1(x) of Section A;

- (b) if the difference between the CIF import price per each of the originating agricultural goods and the trigger price is greater than 40 per cent but less than or equal to 60 per cent of the trigger price, 50 per cent of the difference between the most-favoured-nation applied rate of customs duty in effect at the time of importation and the rate of customs duty applied to the originating agricultural goods in accordance with category "B15" as set out in subparagraph 1(x) of Section A;
 - (c) if the difference between the CIF import price per each of the originating agricultural goods and the trigger price is greater than 60 per cent but less than or equal to 75 per cent of the trigger price, 70 per cent of the difference between the most-favoured-nation applied rate of customs duty in effect at the time of importation and the rate of customs duty applied to the originating agricultural goods in accordance with category "B15" as set out in subparagraph 1(x) of Section A; and
 - (d) if the difference between the CIF import price per each of the originating agricultural goods and the trigger price is greater than 75 per cent of the trigger price, the difference between the most-favoured-nation applied rate of customs duty in effect at the time of importation and the rate of customs duty applied to the originating agricultural goods in accordance with category "B15" as set out in subparagraph 1(x) of Section A.
3. Japan shall not apply any agricultural safeguard measure under this Sub-Section after the end of the 13th year.
 4. On request of the United Kingdom, Japan and the United Kingdom shall consult on the operation of the agricultural safeguard measure set out in this Sub-Section and may mutually agree to periodically evaluate and update the trigger price.

SECTION D

Schedule of Japan

Item line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
SECTION I LIVE ANIMALS, ANIMAL PRODUCTS																								
Chapter I Live animals																								
01.01	Live horses, asses, mules and hinnies																							
	Horses																							
0101.29	Other																							
	2 Other																							
010129.290	(2) Other	3,400,000 yen/each	B15	SG6	2,762,500.00 yen/each	2,550,000.00 yen/each	2,337,500.00 yen/each	2,125,000.00 yen/each	1,912,500.00 yen/each	1,700,000.00 yen/each	1,487,500.00 yen/each	1,275,000.00 yen/each	1,062,500.00 yen/each	850,000.00 yen/each	637,500.00 yen/each	425,000.00 yen/each	212,500.00 yen/each	Free	Free	Free	Free	Free	Free	Free
01.02	Live bovine animals																							
	Cattle																							
0102.29	Other																							
	1 Weighing not more than 300 kg																							
010229.100		38,250 yen/each	B15		31,078.13 yen/each	28,687.50 yen/each	26,296.88 yen/each	23,906.25 yen/each	21,515.63 yen/each	19,125.00 yen/each	16,734.38 yen/each	14,343.75 yen/each	11,953.13 yen/each	9,562.50 yen/each	7,171.88 yen/each	4,781.25 yen/each	2,390.63 yen/each	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
010229.200		63,750 yen/each	B15		51,796.88 yen/each	47,812.50 yen/each	43,828.13 yen/each	39,843.75 yen/each	35,859.38 yen/each	31,875.00 yen/each	27,890.63 yen/each	23,906.25 yen/each	19,921.88 yen/each	15,937.50 yen/each	11,953.13 yen/each	7,968.75 yen/each	3,984.38 yen/each	Free	Free	Free	Free	Free	Free	Free
0102.90	Other																							
	2 Other																							
010290.210	(1) Weighing not more than 300 kg	38,250 yen/each	B15		31,078.13 yen/each	28,687.50 yen/each	26,296.88 yen/each	23,906.25 yen/each	21,515.63 yen/each	19,125.00 yen/each	16,734.38 yen/each	14,343.75 yen/each	11,953.13 yen/each	9,562.50 yen/each	7,171.88 yen/each	4,781.25 yen/each	2,390.63 yen/each	Free	Free	Free	Free	Free	Free	Free
010290.290	(2) Other	63,750 yen/each	B15		51,796.88 yen/each	47,812.50 yen/each	43,828.13 yen/each	39,843.75 yen/each	35,859.38 yen/each	31,875.00 yen/each	27,890.63 yen/each	23,906.25 yen/each	19,921.88 yen/each	15,937.50 yen/each	11,953.13 yen/each	7,968.75 yen/each	3,984.38 yen/each	Free	Free	Free	Free	Free	Free	Free
01.03	Live swine																							
	Other																							
0103.92	Weighting 50 kg or more																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
010392.011	[1] Per each, not more than the upper limit prices for the specific duty applied on live swine where the upper limit prices shall be obtained by subtracting Prices B from Prices A, the same definition shall be applied in this heading. Prices A: standard import prices for live swine specified by the sub-paragraph 1 of the Annex 1 of the Annex 1 of the Law No. 32 of 1960 corresponding to the period of importation provided by the Annex; the same definition shall be applied in this heading. Prices B: the prices specified by [1] in this subheading each corresponding to the period of importation provided by the Annex 1-3 to the Law	19,508 yen/each	B15*		B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	Free	Free	Free	Free	Free	Free
010392.012	[2] Per each, more than the upper limit prices for the specific duty applied on live swine, but not more than the gate prices where the gate prices shall be obtained by dividing Prices A by Rates B plus 1, the same definition shall be applied in this heading. Prices A: mentioned in [1] Rates B: the rates specified in this subheading B1 to be applied to the each divisions of each import terms provided in the Annex 1-3	Per each, the difference between the standard import price of live swine and the value for customs duty	B15*		B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	Free	Free	Free	Free	Free	Free
010392.020	[3] Per each, more than the gate price of live swine, in value for customs duty.	8.5%	B15		6.9%	6.4%	5.8%	5.3%	4.8%	4.3%	3.7%	3.2%	2.7%	2.1%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free
01.06	Other live animals																							
	Mammals																							
0106.12	Whales, dolphins and porpoises (mammals of the order Cetacea), manatees and dugongs (mammals of the order Sirenia), seals, sea lions and walrus (mammals of the suborder Pinnipedia)																							
010612.010	- Whales, dolphins and porpoises (mammals of the order Cetacea), manatees and dugongs (mammals of the order Sirenia)		X																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
Chapter 2 Meat and edible meat offal																								
02.01	Meat of bovine animals, fresh or chilled																							
020110.000	Carcasses and half-carcases	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020120.000	Other cuts with bone in	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
0201.30	Boneless																							
020130.010	- Loin	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020130.020	- Chuck, Clod and Round	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020130.030	- Brisket and plate	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020130.090	- Other	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
02.02	Meat of bovine animals, frozen																							
020210.000	Carcasses and half-carcases	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020220.000	Other cuts with bone in	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
0202.30	Boneless																							
020230.010	- Loin	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020230.020	- Chuck, Clod and Round	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020230.030	- Brisket and plate	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020230.090	- Other	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
02.03	Meat of swine, fresh, chilled or frozen																							
	Fresh or chilled																							
0203.11	Carcasses and half-carcases																							
	2 Other																							
020311.020	[1] Each kilogramme, in value for customs duty, not more than the upper limit prices for the specific duty applied on pig carcasses, where the upper limit prices shall be obtained by subtracting Prices B from Prices A, the same definition shall be applied in this heading. Prices A: standard import prices for pig carcass specified by the sub-paragraph 1 of paragraph 2 of the Annex 1-3-2 to the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) corresponding to the period of importation provided by the Annex, the same definition shall be applied in this heading. Prices B: the prices specified by [1] in this subheading each corresponding to the period of importation provided by the Annex 1-3 to the Law.	361 yen/kg	R2	SG2, S	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
020311.030	<p>[2] Each kilogramme, in value for customs duty, more than the upper limit prices for the specific duty, applied on pig carcasses, but not more than the gate prices of pig carcasses, where the gate prices shall be obtained by dividing Prices A by Rates B plus 1, the same definition shall be applied in this heading.</p> <p>Prices A: mentioned in [1]</p> <p>Rates B: the rates specified by [3] in this subheading according to the each divisions of each import terms provided in the Annex, 1-3</p>	Per each kilogramme, the difference between the standard import price of pig carcasses and the value for customs duty	R2	SG2, S	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2
020311.040	[3] Each kilogramme, more than the gate prices of pig carcasses, in value for customs duty	4.3%	B9*	SG2, S	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0203.12	Hams, shoulders and cuts thereof, with bone in																							
	2 Other																							
020312.023	<p>[1] Each kilogramme, in value for customs duty, not more than the upper limit prices for the specific duty, applied on partial pig carcasses, where the gate prices shall be obtained by multiplying Prices B from Prices A, the same definition shall be applied in this heading and in heading 02.06.</p> <p>Prices A: standard import prices for partial pig specified by the sub-paragraph 1 of paragraph 3 of the Annex, 1-3-2 to the Temporary Customs Tariff Measures Law (Law No. 36 of 1969) corresponding to the period of importation provided by the Annex, the same definition shall be applied in this heading and in heading 02.06.</p> <p>Prices B: the prices specified by [1] in this subheading each corresponding to the period of importation provided by the Annex, 1-3 to the Law</p>	482 yen/kg	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
020312.021	[2] Each kilogramme, more than the upper limit prices for the specific duty, applied on partial pig, but not more than the gate prices of partial pig, where the gate prices shall be obtained by dividing Prices A by Rates B plus 1, the same definition shall be applied in this heading and in heading 02.06. Prices A: mentioned in [1] Rates B: the rates specified by [3] in this subheading according to the each divisions of each import terms provided in the Annex 1-3	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3
020312.022	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3%	B9*	SG2, S	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020319	Other																							
	2 Other																							
020319.023	[1] Each kilogramme, not more than the upper limit prices for the specific duty, applied on partial pig, in value for customs duty	482 yen/kg	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3
020319.021	[2] Each kilogramme, more than the upper limit prices for the specific duty, applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3
020319.022	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3%	B9*	SG2, S	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020321	Frozen																							
	Carcasses and half-carcasses																							
	2 Other																							
020321.020	[1] Each kilogramme, not more than the upper limit prices for the specific duty, applied on pig carcasses, in value for customs duty	361 yen/kg	R2	SG2, S	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2
020321.030	[2] Each kilogramme, more than the upper limit prices for the specific duty, applied on pig carcasses, but not more than the gate prices of pig carcasses, in value for customs duty	Per each kilogramme, the difference between the standard import price of pig carcasses and the value for customs duty	R2	SG2, S	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2
020321.040	[3] Each kilogramme, more than the gate prices of pig carcasses, in value for customs duty	4.3%	B9*	SG2, S	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
0203.22	Hams, shoulders and cuts thereof, with bone in																							
	2 Other																							
020322.023	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	482 yen/kg	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3
020322.021	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty	Per each kilogramme, more than the difference between the standard import price of partial pig and the value for customs duty	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3
020322.022	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3%	EP*	SG2, S	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0203.29	Other																							
	2 Other																							
020329.023	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	482 yen/kg	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3
020329.021	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty	Per each kilogramme, more than the difference between the standard import price of partial pig and the value for customs duty	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3
020329.022	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3%	EP*	SG2, S	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen																							
0206.10	Of bovine animals, fresh or chilled																							
020610.020	1 Cheek meat and head meat	50.0%	R4	SG1**, S	34.8%	32.7%	30.6%	28.4%	26.3%	24.2%	22.1%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	
	2 Other																							
	(1) Internal organs and tongues																							
020610.011	- Tongues	12.8%	B10*	S	5.1%	4.5%	3.8%	3.2%	2.6%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020610.019	- Other	12.8%	B12*	S	5.3%	4.8%	4.3%	3.7%	3.2%	2.7%	2.1%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020610.090	(2) Other	21.3%	B15	S	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free
	Of bovine animals, frozen																							
020621.000	Tongues	12.8%	B10*	S	5.1%	4.5%	3.8%	3.2%	2.6%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020622.000	Livers	12.8%	B15	S	10.4%	9.6%	8.8%	8.0%	7.2%	6.4%	5.6%	4.8%	4.0%	3.2%	2.4%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free
0206.29	Other																							
020629.020	1 Cheek meat and head meat	50.0%	R4	SG1**, S	34.8%	32.7%	30.6%	28.4%	26.3%	24.2%	22.1%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
	2 Other																								
020629.010	(1) Internal organs	12.8%	B12*	S	5.3%	4.8%	4.3%	3.7%	3.2%	2.7%	2.1%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
020629.090	(2) Other	21.3%	B15	S	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	
020630	Of swine, fresh or chilled																								
	2 Other																								
020630.091	(1) Internal organs	8.3%	B10		6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
020630.093	[1] Each kilogramme, more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	482 yen/kg	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	
020630.092	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty	Per each kilogramme, more than the difference between the standard import price of partial pig and the value for customs duty	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	
020630.099	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3%	B9*	SG2, S	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Of swine, frozen																								
020641	Livers																								
020641.090	2 Other	8.3%	B10		6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
020649	Other																								
	2 Other																								
020649.091	(1) Internal organs	8.3%	B7*		3.1%	2.5%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
020649.093	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	482 yen/kg	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	
020649.092	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty	Per each kilogramme, more than the difference between the standard import price of partial pig and the value for customs duty	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	
020649.099	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3%	B9*	SG2, S	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen																								
	Of fowls of the species <i>Gallus domesticus</i>																								
020711.000	Not cut in pieces, fresh or chilled	11.9%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
020712.000	Not cut in pieces, frozen	11.9%	B10		8.7%	7.6%	6.5%	5.4%	4.3%	3.2%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020713	Cuts and offal, fresh or chilled																							
020713.100	1. Legs with bone in	8.5%	B10		6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020713.200	2. Other	11.9%	B10		8.7%	7.6%	6.5%	5.4%	4.3%	3.2%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020714	Cuts and offal, frozen																							
	2. Other																							
020714.210	(1) Legs with bone in	8.5%	B10		6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020714.220	(2) Other	11.9%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of ducks																							
020744.000	Other, fresh or chilled	9.6%	B5		4.8%	3.2%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
02.08	Other meat and edible meat offal, fresh, chilled or frozen																							
0208.40	Of whales, dolphins and porpoises (mammals of the order Cetacea), of manatees and dugongs (mammals of the order Sirenia), of seals, sea lions and walruses (mammals of the suborder Pinnipedia)																							
020840.011	- Of whales		X																					
02.10	Meat and edible meat offal, salted, in brine, dried or smoked, edible flours and meals of meat or meat offal																							
0210.11	Meat of swine																							
0210.11	Hams, shoulders and cuts thereof, with bone in																							
021011.010	[1] Each kilogramme, in value for customs duty, not more than the gate prices for the specific duty applied on processed meat of swine, where the gate prices shall be obtained by dividing Prices A by Rates B plus 0.6, and multiplying by 1.5, the same definition shall be applied in this heading and in heading 16.02. Prices A - standard import prices for processed meat of swine specified by the sub-paragraph 1 of paragraph 4 of the Annex 1-3-2, to the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) corresponding to the period of importation provided by the Annex; the same definition shall be applied in this heading and in heading 16.02. Rates B, the rates specified in this subheading [2] according to the each divisions of each import terms provided in the Annex 1-3	Per each kilogramme, the difference between the value obtained by multiplying import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	B10***	SG3, S	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**
021011.020	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty	8.5%	B10***	SG3, S	3.3%	2.7%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
0210.12	Bellies (streaks) and cuts thereof																								
021012.010	[1] Each kilogramme, not more than the gate prices of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed meat of pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	B10**	SG3, S	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	Free	
021012.020	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty	8.5%	B10***	SG3, S	3.3%	2.7%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0210.19	Other																								
021019.010	[1] Each kilogramme, not more than the gate prices of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed meat of pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	B10**	SG3, S	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	Free
021019.020	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty	8.5%	B10***	SG3, S	3.3%	2.7%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
021020.000	Meat of bovine animals	161.50 yen/kg	R5	S	139.48 yen/kg	132.14 yen/kg	124.80 yen/kg	117.45 yen/kg	110.11 yen/kg	102.77 yen/kg	95.43 yen/kg	88.09 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg
	Other, including edible flours and meals of meat or meat offal																								
021092.000	Of whales, dolphins and porpoises (mammals of the order Cetacea), of manatees and dugongs (mammals of the order Sirenia), of seals, sea lions and walrus (mammals of the suborder Pinnipedia)		X																						
	Of whales, dolphins and porpoises (mammals of the order Cetacea), of manatees and dugongs (mammals of the order Sirenia)																								
	Other	4.2%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0210.99	Other																								
	1 Of swine																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
021099.011	[1] Each kilogramme, not more than the gate prices of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	B10**	SG3, S	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
021099.019	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty	8.5%	B10***	SG3, S	3.3%	2.7%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
021099.020	2 Of bovine animals	161.50 yen/kg	R5	S	139.48 yen/kg	132.14 yen/kg	124.80 yen/kg	117.45 yen/kg	110.11 yen/kg	102.77 yen/kg	95.43 yen/kg	88.09 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	
Chapter 3 Fish and crustaceans, molluscs and other aquatic invertebrates																									
03.01	Live fish																								
Other live fish																									
0301.94	Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)																								
2 Other																									
030194.220	- Pacific bluefin tunas (<i>Thunnus orientalis</i>)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0301.99	Other																								
2 Other																									
030199.210	(1) Nishin (<i>Chirocentrus</i> spp.), Tara (<i>Gadus</i> spp.), Theragra spp. and <i>Merluccius</i> spp.), Bari (<i>Seriola</i> spp.), Saba (<i>Scomber</i> spp.), Iwashi (<i>Sardinops</i> spp.), <i>Sardinops</i> spp. and <i>Engraulis</i> spp.), Aji (<i>Trachurus</i> spp.) and <i>Zacarias</i> spp.) and <i>Stamma</i> (<i>Colidius</i> spp.)	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	
(2) Other																									
030199.290	- Other	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04																								
Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99																									
030211.000	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aglabonita</i> , <i>Oncorhynchus gairdneri</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0302.13	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus nerka</i> and <i>Oncorhynchus tshawytscha</i>)																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
030213.011	• Red salmon (<i>Oncorhynchus nerka</i>)	3.5%	B8		2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030213.012	• Silver salmon (<i>Oncorhynchus kisutch</i>)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030213.019	• Other	3.5%	B8		2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030219.000	Other	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish oil of subheadings 0302.91 to 0302.99																						
030231.000	Albacore or longfinned tunas (<i>Thunnus albacor</i>)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030234.000	Bigeye tunas (<i>Thunnus obesus</i>)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0302.35	Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)																						
030235.010	• Atlantic bluefin tunas (<i>Thunnus thynnus</i>)	3.5%	B5		1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030235.020	• Pacific bluefin tunas (<i>Thunnus orientalis</i>)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030236.000	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030239.000	Other	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasi</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardinia pilchardus</i> , <i>Sardinops</i> spp.), sardine (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Raurelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis sarus</i>), seals (<i>Decapterus</i> spp.), eelpin (<i>Mallotus villosus</i>), swordfish (<i>Xiphus gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonito (<i>Sarda</i> spp.), mahi-mahi, spearfish (<i>Jacopeidae</i>), including edible fish oil of subheadings 0302.91 to 0302.99																						
030241.000	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasi</i>)	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030242.000	Anchovies (<i>Engraulis</i> spp.)	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
0302.43	Sardines (<i>Sardinia pilchardus</i> , <i>Sardinops</i> spp.), sardine (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)																						
030243.100	1 Of <i>Sardinops</i> spp.	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030244.000	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
030245.000	Jack and horse mackerel (<i>Trachurus</i> spp.)	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
030247.000	Swordfish (<i>Xiphus gladius</i>)	3.5%	B8		2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0302.49	Other																						
030249.100	1 Pacific saury (<i>Cololabis sarus</i>) and seals (<i>Decapterus</i> spp.)	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
	2 Other																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
030240 210	- Sea-fishes (<i>Scomberomus</i> spp.)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030240 220	- <i>Martinis</i> (<i>Isiophoridae</i>)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030251 000	Fish of the families <i>Bregmacrotidae</i> , <i>Enicichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanomastaxidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Paralichthyidae</i> (other than <i>Chalcid</i>) (fish offal of subheadings 0302.91 to 0302.99)																						
030251 000	Cod (<i>Gadus morhua</i> , <i>Gadus aegaeus</i> , <i>Gadus macrocephalus</i>)	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0302 54	Hake (<i>Urophycis</i> spp., <i>Urophycis</i> spp.)																						
030254 100	1 <i>Urophycis</i> spp.	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	0.6%	Free	Free	Free	Free	Free
030255 000	Alaskan Pollack (<i>Theragra chalcogramma</i>)	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	0.6%	Free	Free	Free	Free	Free
0302 59	Other																						
030259 100	1 Tuna (<i>Gadus</i> spp., <i>Theragra</i> spp.)	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	0.6%	Free	Free	Free	Free	Free
	Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99																						
0302 89	Other																						
	1 Nishiki (<i>Clupea</i> spp.), Buri (<i>Seriola</i> spp.), Saba (<i>Scomber</i> spp.) and red-eye round herring (<i>Etrumeus</i> spp.)																						
030289 110	- Buri (<i>Seriola</i> spp.)	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030289 190	- Other	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	0.6%	Free	Free	Free	Free	Free
	3 Other																						
030289 299	- Other																						
	-- Spanish mackerel	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Samba (<i>Cololabis</i> spp., other than <i>Cololabis saira</i>)	3.5%	B15		2.8%	2.6%	2.4%	2.2%	2.0%	1.8%	1.5%	1.3%	1.1%	0.9%	0.7%	0.4%	0.2%	0.2%	Free	Free	Free	Free	Free
	-- Other	3.5%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Livers, roes, milk, fish fins, heads, tails, manws and other edible fish offal																						
0302 91	Livers, roes and milk																						
	1 Head roes of Nishiki (<i>Clupea</i> spp.) and Tuna (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.)																						
030291 020	- Head roes of Tuna (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.)	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0302 99	Other																						
	2 Other																						
030299 910	(1) Nishiki (<i>Clupea</i> spp.), Tuna (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.), Buri (<i>Seriola</i> spp.), Saba (<i>Scomber</i> spp.), red-eye round herring (<i>Etrumeus</i> spp.), Bwishi (<i>Etrumeus</i> spp.), <i>Sardinops</i> spp. and <i>Engraulis</i> spp.), Aji (<i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Samba (<i>Cololabis</i> spp.)																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
	B10	10.0%	B10	• Herring (<i>Clupea harengus</i> , <i>Clupea pallasi</i>), Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), Bari (<i>Seriola spp.</i>) and Sardines (<i>Sardinops spp.</i>)	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	B15	10.0%	B15	• Other	8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
030299 999	• Atlantic bluefin tunas (<i>Thunnus thynnus</i>)	3.5%	B5	• Other	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	• Red salmon (<i>Oncorhynchus tshawytscha</i>), Pacific salmon (<i>Oncorhynchus kisutch</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>) and Swordfish (<i>Xiphias gladius</i>)	3.5%	B8	• Other	2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	• Salmonidae other than Atlantic salmon (<i>Salmo salar</i>), Danube salmon (<i>Tricho lucio</i>), Red salmon (<i>Oncorhynchus nerka</i>) and Pacific salmon (<i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	3.5%	B10	• Other	2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	• Tuna (<i>Oncorhynchus mykiss</i>), Tunas other than Atlantic bluefin tunas (<i>Thunnus albacares</i>), Marlin (<i>Astrorhynchidae</i>) and Spanish mackerel	3.5%	A	• Other	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
03.03	Fish, frozen, excluding fish fillets and other fish ment of heading 03.04																								
	Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99																								
0303.12	Other Pacific salmon (<i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)																								
030312.010	• Silver salmon (<i>Oncorhynchus kisutch</i>)	3.5%	B10	• Other	2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030312.090	• Other	3.5%	B8	• Other	2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030319.000	Other	3.5%	B8	• Other	2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus alletteratus</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99																								
030341.000	Albacore or longfinned tunas (<i>Thunnus albacingo</i>)	3.5%	B8	• Other	2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030343.000	Skipjack or stripe-bellied bonito	3.5%	B3	• Other	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0303.45	Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
030345.020	• Pacific bluefin tunas (<i>Thunnus orientalis</i>)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030346.000	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030349.000	Other	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasi</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardinia pilchardus</i> , <i>Sardinops</i> spp.), sardine (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), enjin (<i>Lutjanus villosus</i>), swordfish (<i>Xiphus gladius</i>), Kawakawa (<i>Indiphanis affinis</i>), bonitos (<i>Sarda</i> spp.), mahi-mahi, sailfinishes, spearfish (<i>Acipenseridae</i>), eel (<i>Anguilla</i> spp.) and other fish of all subheadings 0303.91 to 0303.99																							
0303.53	Sardines (<i>Sardinia pilchardus</i> , <i>Sardinops</i> spp.), sardine (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)																							
030353.100	1 Of <i>Sardinops</i> spp.	10.0%	B8		6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030354.000	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	7.0%	B15		5.7%	5.3%	4.8%	4.4%	3.9%	3.5%	3.1%	2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	Free	Free	Free	Free	Free	Free	Free
030355.000	Jack and horse mackerel (<i>Trachurus</i> spp.)	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free
030357.000	Swordfish (<i>Xiphus gladius</i>)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0303.59	Other																							
	1 Anchovies (<i>Engraulis</i> spp.), Pacific saury (<i>Cololabis saira</i>) and scads (<i>Decapterus</i> spp.)																							
030359.110	- Anchovies (<i>Engraulis</i> spp.)	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030359.120	- Pacific saury (<i>Cololabis saira</i>)	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030359.190	- Scads (<i>Decapterus</i> spp.)	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
030359.910	- Seerfishes (<i>Scomberomorus</i> spp.)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030359.930	- Martin (<i>Astrophorhiza</i>)	3.5%	B8		2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Fish of the families: <i>Bregmaceroideae</i> , <i>Euclichthyidae</i> , <i>Gobiidae</i> , <i>Macrouridae</i> , <i>Melanimidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepidae</i> , excluding edible fish of all subheadings 0303.91 to 0303.99																							
0303.66	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)																							
030366.100	1 Of <i>Merluccius</i> spp.	6.0%	B8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030367.000	Alaska Pollack (<i>Theragra chalcogramma</i>)	6.0%	B8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0303.69	Other																							
030369.100	1 Tuna (<i>Gadus</i> spp., <i>Thunnus</i> spp.)	6.0%	B8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
0303.89	Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99																						
	Other																						
	1 Nishin (<i>Clupea</i> spp.), Buri (<i>Seriola</i> spp.), Sabu (<i>Scomber</i> spp.) and red-eye round herring (<i>Erimeneus</i> spp.)																						
030389.110	- Nishin (<i>Clupea</i> spp.)	6.0%	B10	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%												
030389.122	- Buri (<i>Seriola</i> spp.)	10.0%	B10	7.3%	6.4%	5.3%	4.5%	3.6%	2.7%	1.8%	0.9%												
030389.129	- Other	10.0%	B10	7.3%	6.4%	5.3%	4.5%	3.6%	2.7%	1.8%	0.9%												
	3 Other																						
030389.299	- Other																						
	-- Summa (<i>Cololabis</i> spp., other than <i>Cololabis saira</i>) and Spanish mackerel	3.5%	B10	2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%												
	-- Other	3.5%	A	Free	Free	Free	Free	Free	Free	Free	Free												
	Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal																						
0303.99	Other																						
	2 Other																						
	(1) Nishin (<i>Clupea</i> spp.), Tara (<i>Gadus</i> spp.), Theragra spp. and <i>Merluccius</i> spp.), Buri (<i>Seriola</i> spp.), Sabu (<i>Scomber</i> spp.), Iwashi (<i>Erimeneus</i> spp.), Sardines spp. and <i>Engraulis</i> spp.), Aji (<i>Trachurus</i> spp. and <i>Decaptenus</i> spp.) and Summa (<i>Cololabis</i> spp.)																						
030399.911	- Nishin (<i>Clupea</i> spp.) and Tara (<i>Gadus</i> spp.), Theragra spp. and <i>Merluccius</i> spp.)																						
	- Nishin (<i>Clupea</i> spp.) other than Herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	6.0%	B10	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%												
	- Tara (<i>Gadus</i> spp.), Theragra spp., <i>Merluccius</i> spp. other than Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	6.0%	B8	4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free												
	- Other	6.0%	A	Free	Free	Free	Free	Free	Free	Free	Free												
030399.912	- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australicus</i> , <i>Scomber japonicus</i>)	7.0%	B15	5.7%	5.3%	4.8%	4.4%	3.9%	3.5%	3.1%	2.6%												
	- Other	7.0%	B8	6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free	Free												
030399.919	- Sardines (<i>Sardinops</i> spp.)	10.0%	B8	6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free	Free												
	- Buri (<i>Seriola</i> spp.), Sabu (<i>Scomber</i> spp.), Iwashi (<i>Erimeneus</i> spp.), <i>Engraulis</i> spp.) and Summa (<i>Cololabis</i> spp.)	10.0%	B10	7.3%	6.4%	5.3%	4.5%	3.6%	2.7%	1.8%	0.9%												
	- Aji (<i>Trachurus</i> spp., <i>Decaptenus</i> spp.)	10.0%	B15	8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%												
	(2) Other																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
030399.999	• Other – Salmonidae																							
	– Red salmon (<i>Oncorhynchus nerka</i>), Atlantic salmon (<i>Salmo salar</i>), Danube salmon (<i>Trichostema alosa</i>) and Trout (<i>Salmo trutta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus gairdneri</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i>)	3.5%	A	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	– Silver salmon (<i>Oncorhynchus kisutch</i>)	3.5%	B10	2.5%	2.5%	1.9%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	– Other	3.5%	B8	2.3%	1.9%	1.6%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	– Tunas																							
	– Yellowfin tunas (<i>Thunnus albacora</i>), Bigeye tunas (<i>Thunnus obesus</i>) and Atlantic bluefin tunas (<i>Thunnus thynnus</i>)	3.5%	A	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	– Albacore or longfinned tunas (<i>Thunnus altago</i>)	3.5%	B8	2.3%	1.9%	1.6%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	– Other	3.5%	B10	2.5%	2.2%	1.9%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	– Other																							
	– Stripjack or stripe-bellied bonito (<i>Sarda sarda</i>)	3.5%	B3	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	– Marlin (<i>Istiophoridae</i>)	3.5%	B8	2.3%	1.9%	1.6%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	– Swordfish (<i>Xiphias gladius</i>) and Spanish mackerel	3.5%	B10	2.5%	2.2%	1.9%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	– Other	3.5%	A	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen																							
	Fresh or chilled fillets of other fish																							
0304.44	Fish of the families <i>Bregmacronidae</i> , <i>Enchelytophidae</i> , <i>Crattidae</i> , <i>Macrouridae</i> , <i>Moraenidae</i> , <i>Merlucciidae</i> , <i>Noridae</i> and <i>Moraenolepididae</i>																							
030444.100	1 Tuna (<i>Genus spp.</i> , <i>Thunnus spp.</i> and <i>Morone spp.</i>)	10.0%	B10	7.3%	6.4%	5.5%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0304.49	Other																							
030449.100	1 Nibita (<i>Chiro spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Genus spp.</i>), Iwashi (<i>Engraulis spp.</i>), Saury (<i>Colo spp.</i>), and <i>Engraulis spp.</i> , All (<i>Urophycis spp.</i> and <i>Discotulus spp.</i>) and Summa (<i>Colobus spp.</i>)	10.0%	B10	7.3%	6.4%	5.5%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
030449.210	– Bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	3.5%	B10	2.5%	2.2%	1.9%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030449.220	– Southern bluefin tunas (<i>Thunnus maccoyii</i>)	3.5%	B10	2.5%	2.2%	1.9%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
0304.53	Other, fresh or chilled Fish of the families <i>Bregmaceroideae</i> , <i>Eniclichthyidae</i> , <i>Gobiidae</i> , <i>Macrouridae</i> , <i>Melanomidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>																								
030453.100	1 Tuna (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.)	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0304.59	Other																								
030459.100	1 Nishin (<i>Chapea</i> spp.), Buri (<i>Seriola</i> spp.), Saba (<i>Scorpaenidae</i> spp.), Iwashu (<i>Etrumeus</i> spp.), <i>Sarothops</i> spp. and <i>Engoratis</i> spp.), Ai (<i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Summa (<i>Colobus</i> spp.)	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030459.292	2 Other																								
030459.291	- Other -- Bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030459.292	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030471.000	Frozen filets of fish of the families <i>Bregmaceroideae</i> , <i>Eniclichthyidae</i> , <i>Gobiidae</i> , <i>Macrouridae</i> , <i>Melanomidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>																								
030471.000	Cod (<i>Gadus morhua</i>), <i>Gadus aegleus</i> , <i>Gadus macrocephalus</i>)	10.0%	B8		6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0304.74	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)																								
030474.100	1 OF <i>Merluccius</i> spp.	10.0%	B8		6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030475.000	Alaska Pollack (<i>Theragra chalcogramma</i>)	10.0%	B8		6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0304.79	Other																								
030479.100	1 Tuna (<i>Gadus</i> spp., <i>Theragra</i> spp.)	10.0%	B8		6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030484.000	Frozen filets of other fish																								
030484.000	Swordfish (<i>Xiphias gladius</i>)	3.5%	B8		2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0304.87	Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>)																								
030487.020	- Tunas (of the genus <i>Thunnus</i>) -- Bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	3.5%	B5		1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030487.030	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0304.89	Other																								
030489.100	1 Nishin (<i>Chapea</i> spp.), Buri (<i>Seriola</i> spp.), Saba (<i>Scorpaenidae</i> spp.), Iwashu (<i>Etrumeus</i> spp.), <i>Sarothops</i> spp. and <i>Engoratis</i> spp.), Ai (<i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Summa (<i>Colobus</i> spp.)	10.0%	B5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030489.210	2 Other - Martin (<i>Astraphorhynchidae</i>)	3.5%	B8		2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
0304.99	Other, frozen																								
	Other																								
030499.120	1 Nishin (<i>Chipea</i> spp.), Buri (<i>Seriola</i> spp.), Saba (<i>Scomber</i> spp.), Iwashi (<i>Etrumeus</i> spp.), Sardines spp. and <i>Engraulis</i> spp.), Aji (<i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Samma (<i>Cololabis</i> spp.)	10.0%	B5	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	3 Southern bluefin tunas (<i>Thunnus maccoyii</i>)	3.5%	B10	2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%														
03.05	Fish, dried, salted or in brine, smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption																								
030510.000	Flours, meals and pellets of fish, fit for human consumption	10.0%	B10	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%														
0305.20	Livers, roes and milt of fish, dried, smoked, salted or in brine																								
	3 Hard roes of Tuna (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.) and Nishin roes on the tangles																								
030520.020	• Hard roes of Tuna (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.)	7.5%	B8	5.0%	4.2%	3.3%	2.5%	1.7%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Fish fillers, dried, salted or in brine, but not smoked																								
0305.32	Fish of the families <i>Brachycephalidae</i> , <i>Enchelytopidae</i> , <i>Gobiidae</i> , <i>Macrouridae</i> , <i>Merluccinidae</i> , <i>Merlucciidae</i> , <i>Noronidae</i> and <i>Muraenolepididae</i>																								
030532.010	• Tuna (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.)	15.0%	B8	10.0%	8.3%	6.7%	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0305.39	Other																								
	2 Other																								
030539.210	• Nishin (<i>Chipea</i> spp.), Buri (<i>Seriola</i> spp.), Saba (<i>Scomber</i> spp.), Iwashi (<i>Etrumeus</i> spp.), Sardines spp. and <i>Engraulis</i> spp.), Aji (<i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Samma (<i>Cololabis</i> spp.)	15.0%	B5	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Dried fish, other than edible fish offal, whether or not salted but not smoked																								
030551.000	Cod (<i>Gadus morhua</i> , <i>Gadus aegaeus</i> , <i>Gadus macrocephalus</i>)	15.0%	B10	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%														

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
0305.53	Fish of the families <i>Bregmaceroideae</i> , <i>Enclitichthyidae</i> , <i>Gadidae</i> , <i>Macrorhynchidae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Monidae</i> and <i>Muraenolepididae</i> , other than cod (<i>Gadus morhua</i>), <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)																							
030553.100	- Tuna (<i>Gadus</i> spp., <i>Thunnus</i> spp. and <i>Megascopus</i> spp.)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0305.54	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasi</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardinia pilchardus</i> , <i>Sardinops</i> spp.), sardine (<i>Sardinella</i> spp.), bishling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, erevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfret (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), seeds (<i>Decapterus</i> spp.), capelin (<i>Latlania villosa</i>), swordfish (<i>Xiphus gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>)																							
030554.100	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasi</i>), iwashi (<i>Sardinops</i> spp. and <i>Engraulis</i> spp.), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Aji (<i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Pacific saury (<i>Cololabis saira</i>)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0305.59	Other																							
030559.020	2 Other (1) Nishin (<i>Clupea</i> spp.), Buri (<i>Seriola</i> spp.), Saba (<i>Scomber</i> spp.) and red-eye round herring (<i>Erimeneus</i> spp.)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030559.090	(2) Other - <i>Sardinia</i> (<i>Cololabis</i> spp., other than <i>Cololabis saira</i>) - Other	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Fish, salted but not dried or smoked and fish in brine, other than edible fish offal		A																					
030561.000	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasi</i>)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030562.000	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030563.000	Anchovies (<i>Engraulis</i> spp.)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
030564.000	Tilapia (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp.), <i>Ictalurus</i> spp., carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp.), <i>Megalobrama orientalis</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteichilus hasselti</i> , <i>Lepidochanna boevoni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	10.5%	B10	7.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0305.69	Other																							
030569.091	2 Other - Nishin (<i>Clupea</i> spp.), Tara (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.), Bari (<i>Seriola</i> spp.), Saba (<i>Scomber</i> spp.), Iwashi (<i>Trammus</i> spp. and <i>Sardinops</i> spp.), Aji (<i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Samama (<i>Coladabis</i> spp.)	10.5%	B10	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0305.71	Fish fins, heads, tails, maws and other edible fish offal																							
030571.090	Shark fins																							
030571.090	- Other	10.5%	B10	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0305.72	Fish heads, tails and maws																							
	2 Other																							
	(2) Dried																							
	B Other																							
	- Nishin (<i>Clupea</i> spp.), Tara (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.), Bari (<i>Seriola</i> spp.), Saba (<i>Scomber</i> spp.), Iwashi (<i>Trammus</i> spp. and <i>Sardinops</i> spp.), Aji (<i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Samama (<i>Coladabis</i> spp.)																							
030572.221	- Cod (<i>Gadus morhua</i> , <i>Gadus aegleus</i> , <i>Gadus macrocephalus</i>)	15.0%	B10	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030572.222	- Other	15.0%	B10	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(3) Salted or in brine																							
	B Other																							
030572.321	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasi</i>)	15.0%	B10	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030572.322	- Cod (<i>Gadus morhua</i> , <i>Gadus aegleus</i> , <i>Gadus macrocephalus</i>)	15.0%	B10	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030572.323	- Anchoovies (<i>Engraulis</i> spp.)	15.0%	B10	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
080572.324	- Nishin (<i>Clupea</i> spp.), Tara (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.), Bari (<i>Seriola</i> spp.), Saba (<i>Scomber</i> spp.), Iwashii (<i>Etrumeus</i> spp. and <i>Sardinops</i> spp.), Aji (<i>Trachurus</i> spp. and <i>Decapterius</i> spp.) and Samama (<i>Cololabis</i> spp.)	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080572.329	- Other	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080579	Other																								
	2 Other																								
	(2) Dried																								
	B Other																								
	- Nishin (<i>Clupea</i> spp.), Tara (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.), Bari (<i>Seriola</i> spp.), Saba (<i>Scomber</i> spp.), Iwashii (<i>Etrumeus</i> spp., <i>Sardinops</i> spp. and <i>Engraulis</i> spp.), Aji (<i>Trachurus</i> spp. and <i>Decapterius</i> spp.) and Samama (<i>Cololabis</i> spp.)																								
080579.221	- Cod (<i>Gadus morhua</i> , <i>Gadus aeg.</i> , <i>Gadus macrocephalus</i>)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080579.222	- Other	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(3) Salted or in brine																								
	B Other																								
080579.321	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasi</i>)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080579.322	- Cod (<i>Gadus morhua</i> , <i>Gadus aeg.</i> , <i>Gadus macrocephalus</i>)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080579.323	- Anchovies (<i>Engraulis</i> spp.)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
080579.324	- Nishin (<i>Clupea</i> spp.), Tara (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.), Bari (<i>Seriola</i> spp.), Saba (<i>Scomber</i> spp.), Iwashii (<i>Etrumeus</i> spp.), Aji (<i>Trachurus</i> spp. and <i>Decapterius</i> spp.) and Samama (<i>Cololabis</i> spp.)	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080579.329	- Other	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine, smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption																							
	Live, fresh or chilled																							
0306.33	Crabs																							
030633.140	- Horsehair crabs	4.0%	B10		2.9%	2.5%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine, smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption																							
	Oysters																							
0307.19	Other																							
	1 - Smoked																							
030719.210	- Adductors of shellfish	6.7%	B8		4.5%	3.7%	3.0%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i>																							
030721.000	Live, fresh or chilled	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030722.000	Frozen	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307.29	Other																							
030729.500	1 - Smoked	6.7%	B8		4.5%	3.7%	3.0%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030729.200	2 - Other	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Mussels (<i>Mytilus</i> spp., <i>Parma</i> spp.)																							
0307.39	Other																							
	1 - Smoked																							
030739.510	- Adductors of shellfish	6.7%	B5		3.4%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Cuttle fish and squid																							
0307.42	Live, fresh or chilled																							
030742.090	- Other	5.0%	B10		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	Free
0307.43	Frozen																							
030743.020	- Neon flying squid (<i>Onimastropheus berrami</i>)	3.5%	B8		2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030743.030	- Japanese flying squid (<i>Todarodes pacificus</i>), jumbo flying squid (<i>Rossiaena setacea</i>), Japanese squid (<i>Loligo</i> spp.), shortfin squid (<i>Illex</i> spp.) and sparkling enope squid (<i>Hicaseusia scintillans</i>)	5.0%	B10		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	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
030743.090	- Other - Cuttle fish (<i>Rossia macrozona</i> , <i>Sepioteuthis</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Naotodanus</i> spp., <i>Sepioteuthis</i> spp.)	3.5%	B8		2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030749	- Other	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030749.500	1 Smoked 2 Other	6.7%	B8		4.5%	3.7%	3.0%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030749.210	- Mango lsa - Dried, salted or in brine - Other	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030749.290	- Other - Cuttle fish (<i>Rossia macrozona</i> , <i>Sepioteuthis</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Naotodanus</i> spp., <i>Sepioteuthis</i> spp.), dried, salted or in brine - Other	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030771	Clams, cockles and ark shells (families <i>Arctidae</i> , <i>Arctiidae</i> , <i>Cardidae</i> , <i>Donacidae</i> , <i>Fittellidae</i> , <i>Macridae</i> , <i>Mecosomatidae</i> , <i>Myidae</i> , <i>Senecidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i>) Live, fresh or chilled	10.0%	B8		10.0%	8.3%	6.7%	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030771.100	1 Adductors of shellfish 3 Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030771.310	- Akagai (bloody clam), live	7.0%	B10		5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030771.320	- Baby clam	7.0%	B10		5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030771.390	- Other	7.0%	B13		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	Free	Free
030772	Frozen																						
030772.100	1 Adductors of shellfish 3 Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030772.310	- Baby clam	7.0%	B10		5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030772.390	- Other	7.0%	B8		4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030779	Other																						
030779.210	1 Smoked - Adductors of shellfish 2 Other	6.7%	B5		3.4%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030779.310	(1) Adductors of shellfish (3) Other	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030779.339	- Other Abalone (<i>Haliotis</i> spp.) and stromboid conchs (<i>Strombus</i> spp.)	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030781.000	Live, fresh or chilled abalone (<i>Haliotis</i> spp.)	7.0%	B10		5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
030782.000	Live, fresh or chilled stromboid conchs (<i>Strombus</i> spp.)																						
	- Adductors of shellfish	7.0%	B10		5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	7.0%	B13		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	Free	Free
030784.000	Frozen stromboid conchs (<i>Strombus</i> spp.)																						
	- Adductors of shellfish	7.0%	B10		5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	7.0%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030787	Other abalone (<i>Haliotis</i> spp.)																						
030787.900	2 Other	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030788	Other stromboid conchs (<i>Strombus</i> spp.)																						
030788.100	1 Smoked																						
	- Adductors of shellfish	6.7%	B8		4.5%	3.7%	3.0%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	6.7%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030788.900	2 Other	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other, including flours, meals and pellets, fit for human consumption																						
030791	Live, fresh or chilled																						
030791.010	- Adductors of shellfish	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																						
030791.091	-- Scallops (<i>Pectinidae</i>)	7.0%	B10		5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030791.092	-- Fresh water clam	7.0%	B10		5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030791.099	-- Other	7.0%	B13		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	Free	Free
030792	Frozen																						
030792.110	- Adductors of shellfish	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																						
030792.131	-- Scallops (<i>Pectinidae</i>)	7.0%	B8		4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030799	Other																						
	1 Smoked																						
030799.220	- Scallops (<i>Pectinidae</i>) and adductors of shellfish	6.7%	B8		4.5%	3.7%	3.0%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
030799.330	- Adductors of shellfish	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																						
030799.320	-- Scallops (<i>Pectinidae</i>)	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030799.399	-- Other	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
03.08	Aquatic invertebrates other than crustaceans and molluscs. Live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
050822.000	Sea urchins (<i>Strongylocentrotus</i> spp., <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i>)																								
0508.90	Frozen	7.0%	B8		4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
	2 Fresh, chilled or frozen																								
	→ Frozen																								
050890.291	→ Sea urchins	7.0%	B8		4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
050890.299	→ Other																								
	→ Jellyfish other than <i>Rhopilema</i> spp.	7.0%	B3		1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	→ Other	7.0%	B8		4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	4 Other																								
050890.420	(2) Other	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Chapter 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included																								
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter																								
0401.10	Of a fat content, by weight, not exceeding 1%																								
	1 Sterilised, frozen or treated appropriate to preserve																								
040110.110	→ Concerning milk and cream in this subheading (0401.20, 1.0401.10, 1.04, 0401.50, 1.04, (2), butter milk etc. in 0403.10, 1.04 and 0403.90, 1.04, (2), (2) and (3) (2), products consisting of natural milk constituents in 0404.90, 1.04, (1), (2), (2) (1), (2), (3) (1), (2), edible preparations containing cocoa in 1806.20, 1.04, 1806.90, 2.04, 1.04, edible preparations in 1901.10, 1.04, (1), (2), 1901.20, 1.04, A, B and 1901.90, 1.04, (1), A, B, preparations with a basis of coffee etc. in 2101.12, 2.04, (1), A, B and 2101.20, 2.04, (1), A, B, edible preparations in 2106.10, 1.04 and 2106.90, 1.04, (2), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	
	Note: The tariff quota shall be calculated on the basis of 135,940 ton, evaluated as whole milk by means stipulated by a cabinet order, in consideration of imported quantity in the preceding fiscal year (April-March), international market situation and other relevant conditions. Hereinafter referred to as "the Pooled Quota of other milk products" in this heading, headings 04.03, 04.04, 18.06, 19.01, 21.01 and 21.06.																								
040110.190	→ Other		X	S																					
040110.200	2 Other	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0401.20	Of a fat content, by weight, exceeding 1% but not exceeding 6%																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
040120.110	1 Sterilised, frozen or preserved - For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	
040120.190	- Other		X	S																					
040120.200	2 Other	21.3%	R7	S	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%
0401.40	Of a fat content, by weight, exceeding 6% but not exceeding 10%																								
040140.110	1 Sterilised, frozen or preserved - For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	
040140.190	- Other		X	S																					
040140.200	2 Other	21.3%	R8	S	18.6%	17.8%	16.9%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%
0401.50	Of a fat content, by weight, exceeding 10%																								
	1 Sterilised, frozen or preserved, other cream of a fat content, by weight, of 13% or more (other than sterilised, frozen or preserved)																								
	(1) Of a fat content, by weight, not exceeding 45%																								
040150.111	- For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	
040150.119	- Other		X	S																					
	(2) Other																								
040150.121	- For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
040150.129	- Other		X	S																					
040150.200	2 Other	21.3%	R8	S	18.6%	17.8%	16.9%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter																								
0402.10	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%																								
	1 Containing added sugar																								
040210.110	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof																								
	[2] Other																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
040210121	<p>- Concerning milk and cream in powder, granules or other solid forms in this subheading 1-1-21, 2-1-1-21, (2-1-21), 0402.21-2-4(1), (2-1-2) and 0402.29-2-2(2), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import</p> <p>Note: The tariff quota shall be calculated on the basis of 74,973 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Fooled Quota of skimmed milk powder other than for school lunch etc." in this heading.</p>		Xq1																					
040210129	<p>- Other</p> <p>2 Other</p> <p>(1) For school lunch for children, pupils or infants of kindergartens, elementary schools, lower secondary schools, compulsory education schools, upper secondary schools having evening courses, or special support schools, for pupils of children's welfare institutions or the like as may be prescribed by a cabinet order; or for pupils receiving day care by the business stipulated by paragraph 9, 10 or 12 of Article 6-5 of the Child Welfare Act (Law No. 164 of 1947), hereinafter referred to as "For school lunch etc." in this heading; or for the remainder of mixed milk as may be prescribed by a cabinet order, hereinafter referred to as "For feeding purposes" in this heading</p>		X	S																				

[1] For School lunch etc.

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
040210.211	<p>• Concerning milk and cream in powder, granules or other solid forms for school lunch etc. in this subheading 2(1)(1), and 0402.21-2(1), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import</p> <p>Note: The tariff quota shall be calculated on the basis of 7,264 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of skimmed milk powder for school lunch etc." in this heading.</p>		Xq1																						
040210.212	• Other		X	S																					
040210.216	[2] For feeding purposes		Xq1																						
040210.217	• For "the Pooled Quota of skimmed milk powder other than for school lunch etc."	390 yen/kg	R9	S	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9
040210.221	<p>(2) Other</p> <p>[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof</p>		Xq1																						
040210.222	• For "the Pooled Quota of skimmed milk powder other than for school lunch etc."		Xq1																						
040210.229	• Other		X	S																					
0402.21	<p>In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%</p> <p>Not containing added sugar or other sweetening matter</p> <p>1. Of a fat content, by weight, exceeding 5%</p> <p>(1) Of a fat content, by weight, not exceeding 30%</p>																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
040221.111	Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof	Xq1	Xq1																					
040221.119	- Other	X	S																					
040221.121	(2) Other Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof	Xq1	Xq1																					
040221.129	- Other	X	S																					
	2 Other																							
	(1) For school lunch etc. and for feeding purposes																							
	- For school lunch etc.																							
040221.211	- For "the Pooled Quota of skimmed milk powder for school lunch etc."	Xq1	Xq1																					
040221.212	- Other	X	S																					
	- For feeding purposes																							
040221.216	- For "the Pooled Quota of skimmed milk powder other than for school lunch etc."	Xq1	Xq1																					
040221.217	- Other	425 yen/kg	R10	S																				
	(2) Other																							
040221.221	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof	Xq1	Xq1																					
	[2] Other																							
040221.222	- For "the Pooled Quota of skimmed milk powder other than for school lunch etc."	Xq1	Xq1																					
040221.229	- Other	X	S																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
0402.29	Other																							
	1 Of a fat content, by weight, exceeding 5%																							
	(1) Of a fat content, by weight, not exceeding 5.6%																							
040229.111	Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof	Xq1																						
040229.119	- Other		X	S																				
	(2) Other																							
040229.121	Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof	Xq1																						
040229.129	- Other		X	S																				
	2 Other																							
040229.211	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof	Xq1																						
040229.220	For "the Pooled Quota of skimmed milk powder other than for school lunch etc."	Xq1																						
040229.291	- Other		X	S																				
	Other																							
0402.91	Not containing added sugar or other sweetening matter																							
	1 Of a fat content, by weight, exceeding 7.5%																							
040291.110	(1) Whipped cream in pressurised containers	25.5%	B5**		7.7%	5.1%	2.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
040291.121	<p>Concerning milk and cream in this subheading 1-(2) and 2, for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import</p> <p>Note: The tariff quota shall be calculated on the basis of 1,500 tonnes per year for the quantity of imported quantity in the preceding fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota" in this subheading.</p>	Xq1																							
040291.129	- Other		X	S																					
	2 Other																								
040291.210	- For "the Pooled Quota"	Xq1																							
040291.290	- Other		X	S																					
0402.99	Other																								
040299.110	1 Of a fat content, by weight, exceeding 8%	25.5%	B3**		7.7%	5.1%	2.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
040299.121	<p>Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof</p>	Xq1																							
040299.129	- Other		X	S																					
	2 Other																								
040299.210	<p>Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof</p>	Xq1																							
040299.290	- Other		X	S																					
04.03	Buttermilk, curdled milk and cream, yoghurt, 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																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
0403.10	Yogurt																							
	1 Frozen, preserved or containing added sugar or other sweetening matter, flavoured, fruits or nuts (excluding frozen yogurt)																							
	- For "the Pooled Quota of other milk products"																							
040310.110	- Containing added sugar	35.0%	R6		26.3%	23.3%	20.4%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%
040310.120	- Other	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
040310.190	- Other		X	S																				
	2. Other																							
	(1) Frozen yogurt																							
040310.211	- Containing added sugar or other sweetening matter, in immediate packings, of a content not exceeding 10 kg	26.3%	B10	S	19.1%	16.7%	14.3%	12.0%	9.6%	7.2%	4.8%	2.4%												
040310.219	- Other	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%												
040310.220	(2) Other	21.3%	B10	S	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%												
0403.90	Other																							
	1 Sterilised, frozen, preserved, concentrated or containing added sugar or other sweetening matter, flavoured, fruits or nuts																							
	(1) Of a fat content, by weight, not exceeding 1.5%																							
	[1] Buttermilk powder and other products in solid forms																							
	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof																							
040390.111	- Containing added sugar		Xq1																					
040390.112	- Other		Xq1																					
040390.113	- Other		X	S																				
	[2] Other																							
	- For "the Pooled Quota of other milk products"																							
040390.116	- Containing added sugar	35.0%	R6		26.3%	23.3%	20.4%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%
040390.117	- Other	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
040390.118	- Other		X	S																				
	(2) Of a fat content, by weight, exceeding 1.5% but not exceeding 26%																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
	[1] Buttermilk powder and other products in solid forms																								
	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof																								
040390.121	- Containing added sugar		Xq1																						
040390.122	- Other		Xq1																						
040390.123	- Other		X	S																					
	[2] Other																								
	- For "the Pooled Quota of other milk products"																								
040390.126	- Containing added sugar	35.0%	R6		26.3%	23.3%	20.4%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%
040390.127	- Other	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
040390.128	- Other		X	S																					
	(3) Of a fat content, by weight, exceeding 26%																								
	[1] Buttermilk powder and other products in solid forms																								
	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof																								
040390.131	- Containing added sugar		Xq1																						
040390.132	- Other		Xq1																						
040390.133	- Other		X	S																					
	[2] Other																								
	- For "the Pooled Quota of other milk products"																								
040390.136	- Containing added sugar	35.0%	R6		26.3%	23.3%	20.4%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%
040390.137	- Other	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
040390.138	- Other		X	S																					
040390.200	2 Other	21.3%	R5	S	18.4%	17.4%	16.5%	15.5%	14.5%	13.6%	12.6%	11.6%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%
04.04	Where, 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																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
0404.10	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter																								
	1 Sterilised, frozen, preserved, concentrated or containing added sugar or other sweetening matter																								
	(1) Of a fat content, by weight, not exceeding 5%																								
	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof																								
040410.111	- Containing added sugar		Xq1																						
040410.119	- Other		Xq1																						
	[2] Other																								
	[j] Mineral concentrated whey																								
	- Concerning mineral concentrated whey in this subheading 1-(1)-(2)-(1) and (2)-(2)-(j), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import																								
	Note: The tariff quota shall be calculated on the basis of 14,000 ton, in consideration of the quantity of prospective of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of mineral concentrated whey".																								
040410.121	- Containing added sugar		Xq1																						
040410.122	- Other		Xq1																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
040410129	- Other - Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)																							
	- Containing added sugar	29.8% + 425 yen/kg	R11	SG4** S	30.1% + 34.40 yen/kg	27.7% + 31.60 yen/kg	25.2% + 28.80 yen/kg	22.8% + 26 yen/kg	20.3% + 23.20 yen/kg	17.9% + 20.40 yen/kg	15.4% + 17.60 yen/kg	13.0% + 14.80 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	
	- Other	29.8% + 425 yen/kg	R12	SG4** S	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg
	- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45% (Whey Protein Concentrate, instant) referred to as "WPC")																							
	- Containing added sugar	29.8% + 425 yen/kg	R11	SG4* S	30.1% + 34.40 yen/kg	27.7% + 31.60 yen/kg	25.2% + 28.80 yen/kg	22.8% + 26 yen/kg	20.3% + 23.20 yen/kg	17.9% + 20.40 yen/kg	15.4% + 17.60 yen/kg	13.0% + 14.80 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg
	- Other	29.8% + 425 yen/kg	R12	SG4* S	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg
	- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%																							
	- Containing added sugar	29.8% + 425 yen/kg	B5*****	S	21.0% + 24 yen/kg	14.0% + 16 yen/kg	7.0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other	29.8% + 425 yen/kg	B5*****	S	15.0% + 24 yen/kg	10.0% + 16 yen/kg	5.0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	[a] Other																							
	1 Containing added sugar																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
040410.131	<p>modified whey and concentrated whey, other than mineral</p> <p>concentrated whey, used for the manufacture of mixed feeds as may be prescribed by a cabinet order, in this subheading 1-(1)-(2)-(i)-1, 2 and (2)-(2)-(i)-1, 2, for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import</p> <p>Note: The tariff quota shall be calculated on the basis of 45,000 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as 'the Tieded Quota of whey or milk powder products' in this subheading</p>		Xq1																					
040410.139	<p>Other</p> <p>For the manufacture of mixed feeds containing added colouring matter which is recognised as in blue at the time of import</p> <p>Other</p> <p>Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)</p> <p>Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45% (WPC)</p> <p>Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%</p> <p>2. Other</p>	<p>29.8% + 425 yen/kg</p> <p>29.8% + 425 yen/kg</p> <p>29.8% + 425 yen/kg</p> <p>29.8% + 425 yen/kg</p>	<p>A</p> <p>R11</p> <p>R11</p> <p>B5*****</p>	<p>S</p> <p>SG4** S</p> <p>SG4* S</p> <p>S</p>	<p>Free</p> <p>30.1% + 34.40 yen/kg</p> <p>30.1% + 34.40 yen/kg</p> <p>21.0% + 24 yen/kg</p>	<p>Free</p> <p>27.7% + 31.60 yen/kg</p> <p>27.7% + 31.60 yen/kg</p> <p>14.0% + 16 yen/kg</p>	<p>Free</p> <p>25.2% + 28.80 yen/kg</p> <p>25.2% + 28.80 yen/kg</p> <p>7.0% + 8 yen/kg</p>	<p>Free</p> <p>22.8% + 26 yen/kg</p> <p>22.8% + 26 yen/kg</p> <p>Free</p>	<p>20.3% + 23.20 yen/kg</p> <p>20.3% + 23.20 yen/kg</p> <p>Free</p>	<p>17.9% + 20.40 yen/kg</p> <p>17.9% + 20.40 yen/kg</p> <p>Free</p>	<p>15.4% + 17.60 yen/kg</p> <p>15.4% + 17.60 yen/kg</p> <p>Free</p>	<p>13.0% + 14.80 yen/kg</p> <p>13.0% + 14.80 yen/kg</p> <p>Free</p>	<p>Free</p> <p>10.5% + 12 yen/kg</p> <p>10.5% + 12 yen/kg</p> <p>Free</p>	<p>Free</p> <p>10.5% + 12 yen/kg</p> <p>10.5% + 12 yen/kg</p> <p>Free</p>	<p>Free</p> <p>10.5% + 12 yen/kg</p> <p>10.5% + 12 yen/kg</p> <p>Free</p>	<p>Free</p> <p>10.5% + 12 yen/kg</p> <p>10.5% + 12 yen/kg</p> <p>Free</p>	<p>Free</p> <p>10.5% + 12 yen/kg</p> <p>10.5% + 12 yen/kg</p> <p>Free</p>	<p>Free</p> <p>10.5% + 12 yen/kg</p> <p>10.5% + 12 yen/kg</p> <p>Free</p>	<p>Free</p> <p>10.5% + 12 yen/kg</p> <p>10.5% + 12 yen/kg</p> <p>Free</p>	<p>Free</p> <p>10.5% + 12 yen/kg</p> <p>10.5% + 12 yen/kg</p> <p>Free</p>	<p>Free</p> <p>10.5% + 12 yen/kg</p> <p>10.5% + 12 yen/kg</p> <p>Free</p>	<p>Free</p> <p>10.5% + 12 yen/kg</p> <p>10.5% + 12 yen/kg</p> <p>Free</p>		

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
040410141	<p>For the manufacture of mixed feeds as may be prescribed by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import for "the Pooled Quota of whey etc. for feeding purposes"</p>		Xq1																						
040410142	<p>Concerning whey and products consisting of natural milk constitutions used for the manufacture of prepared milk powder for babies and infants, in this subheading 1(4) 2 and subheading 0404 50(1) 2, (2) 2 and (3) 2, for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import</p> <p>Note: The tariff quota shall be calculated on the basis of 25 000 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of whey etc. used for prepared milk powder for babies and infants" in this subheading and subheading 0404 90.</p>		Xq1																						
040410149	<p>For the manufacture of mixed feeds containing added colouring matter which is recognised as in blue at the time of import</p> <p>Other</p>	29.8% + 425 yen/kg	A	S	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	<p>Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)</p>	29.8% + 425 yen/kg	R12	SG4** S	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 21.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
	-- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25%, but less than 45% (WPC)	29 8% + 425 yen/kg	R12	SG4*, S	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg
	-- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%	29 8% + 425 yen/kg	B5****	S	15.0% + 24 yen/kg	10.0% + 16 yen/kg	5.0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																							
	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries (the "Minister") means stipulated by paragraph 2 thereof.																							
040410.151	- Containing added sugar		Xq1																					
040410.159	- Other		Xq1																					
	[2] Other																							
	[i] Mineral concentrated whey																							
	- For "the Pooled Quota of mineral concentrated whey"																							
040410.161	-- Containing added sugar		Xq1																					
040410.162	- Other		Xq1																					
040410.169	- Other																							
	-- Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)																							
	-- Containing added sugar	29 8% + 687 yen/kg	R11	SG4**, S	30.1% + 34.40 yen/kg	27.7% + 31.60 yen/kg	25.2% + 28.80 yen/kg	22.8% + 26 yen/kg	20.3% + 23.20 yen/kg	17.9% + 20.40 yen/kg	15.4% + 17.60 yen/kg	13.0% + 14.80 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	
	- Other	29 8% + 687 yen/kg	R12	SG4**, S	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg
	-- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45% (WPC)																							
	-- Containing added sugar	29 8% + 687 yen/kg	R11	SG4*, S	30.1% + 34.40 yen/kg	27.7% + 31.60 yen/kg	25.2% + 28.80 yen/kg	22.8% + 26 yen/kg	20.3% + 23.20 yen/kg	17.9% + 20.40 yen/kg	15.4% + 17.60 yen/kg	13.0% + 14.80 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg
	- Other	29 8% + 687 yen/kg	R12	SG4*, S	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg
	-- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%																							
	-- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
	<ul style="list-style-type: none"> --- Containing added sugar --- Other 	29.8% + 687 yen/kg 29.8% + 687 yen/kg	B5***** B5*****	S S	21.0% + 24 yen/kg 15.0% + 24 yen/kg	14.0% + 16 yen/kg 10.0% + 16 yen/kg	7.0% + 8 yen/kg 5.0% + 8 yen/kg	Free Free	Free Free	Free Free	Free Free	Free Free	Free Free	Free Free	Free Free	Free Free	Free Free	Free Free	Free Free	Free Free	Free Free	Free Free	Free Free	
	[f] Other																							
040410171	1. Containing added sugar - For the manufacture of mixed feeds as may be prescribed by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import, for "the Pooled Quota of whey etc. for feeding purposes" - Other	29.8% + 687 yen/kg	Xq1	S	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
040410179	- For the manufacture of mixed feeds containing added colouring matter which is recognised as in blue at the time of import - Other -- Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)	29.8% + 687 yen/kg	A	S	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% (but less than 45% (WPC)) -- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%	29.8% + 687 yen/kg	R11	SG4** S	30.1% + 34.40 yen/kg	27.7% + 31.60 yen/kg	25.2% + 28.80 yen/kg	22.8% + 26 yen/kg	20.3% + 23.20 yen/kg	17.9% + 20.40 yen/kg	15.4% + 17.60 yen/kg	13.0% + 14.80 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg
	2. Other	29.8% + 687 yen/kg	R11	SG4* S	30.1% + 34.40 yen/kg	27.7% + 31.60 yen/kg	25.2% + 28.80 yen/kg	22.8% + 26 yen/kg	20.3% + 23.20 yen/kg	17.9% + 20.40 yen/kg	15.4% + 17.60 yen/kg	13.0% + 14.80 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg
040410181	- For the manufacture of mixed feeds as may be prescribed by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import, for "the Pooled Quota of whey etc. for feeding purposes"	29.8% + 687 yen/kg	B5*****	S	21.0% + 24 yen/kg	14.0% + 16 yen/kg	7.0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
040410.182	<p>For the manufacture of prepared milk powders for babies and infants, for "the Pooled Quota of whey etc. used for prepared milk powder for babies and infants"</p>		Xq1																					
040410.189	<p>- Other</p> <p>- For the manufacture of mixed feeds containing added colouring matter which is recognised as in blue at the time of import</p> <p>- Other</p>	29.8% + 687 yen/kg	A	S	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	<p>-- Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)</p> <p>-- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25%, but less than 45% (WPC)</p> <p>-- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%</p>	29.8% + 687 yen/kg	R12	SG4** S	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg
		29.8% + 687 yen/kg	R12	SG4* S	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg
040410.200	2 Other	21.3%	B10	S	15.0% + 24 yen/kg	10.0% + 16 yen/kg	5.0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0404.90	Other																							
	1 Sterilised, frozen, preserved concentrated or containing added sugar or other sweetening matter																							
	(1) Of a fat content, by weight, not exceeding 1.5%																							
040490.111	[1] Containing added sugar																							
	* For "the Pooled Quota of other milk products"	35.0%	R6		26.3%	23.3%	20.4%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%
040490.112	- Other		X	S																				
	[2] Other																							
040490.116	* For the manufacture of prepared milk powders for babies and infants, for "the Pooled Quota of whey etc. used for prepared milk powder for babies and infants"		Xq1																					
040490.117	* For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
040490.118	- Other		X	S																				
	(2) Of a fat content, by weight, exceeding 1.5% but not exceeding 30%																							
	[1] Containing added sugar																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
040490.121	- For "the Pooled Quota of other milk products"	35.0%	R6		26.3%	23.3%	20.4%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	
040490.122	- Other		X	S																				
040490.126	[2] Other																							
040490.127	- For the manufacture of prepared milk powders for babies and infants, for "the Pooled Quota of whey, etc. used for prepared milk powder for babies and infants"		Xq1																					
040490.127	- For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	
040490.128	- Other		X	S																				
	(3) Of a fat content, by weight, exceeding 30%																							
	[1] Containing added sugar																							
040490.131	- For "the Pooled Quota of other milk products"	35.0%	R6		26.3%	23.3%	20.4%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	
040490.132	- Other		X	S																				
040490.136	[2] Other																							
040490.136	- For the manufacture of prepared milk powders for babies and infants, for "the Pooled Quota of whey, etc. used for prepared milk powder for babies and infants"		Xq1																					
040490.137	- For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	
040490.138	- Other		X	S																				
040490.200	2. Other	21.3%	R6	S	16.0%	14.2%	12.4%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	
04.05	Butter and other fats and oils derived from milk; dairy spreads																							
0405.10	Butter																							
	1. Of a fat content, by weight, not exceeding 85%																							
040510.110	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1																					
	[2] Other																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
040510.121	<p>- Concerning butter and other fats and oils derived from milk in this subheading 1(2), 2(2) and subheading 0405.9(2), 2(2), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import</p> <p>Note: The tariff quota shall be calculated on the basis of 584 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April/March), international market situation and other relevant conditions, hereinafter referred to as "the Fooled Quota" in this heading.</p>		Xq1																					
040510.129	- Other		X	S																				
040510.210	2 Other																							
	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1																					
040510.221	[2] Other																							
040510.229	- For "the Fooled Quota"		Xq1																					
0405.20	- Other		X	S																				
040520.010	Dairy spreads																							
	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1																					
040520.090	- Other		X	S																				
0405.90	Other																							
	1 Of a fat content, by weight, not exceeding 85%																							
040590.110	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1																					
040590.190	- Other		X	S																				

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
040590.210	2-Other [1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1																					
040590.221	[2] Other		Xq1																					
040590.229	- For "the Pooled Quota"		X	S																				
0406	- Other																							
0406.10	Cheese and curd																							
040610.020	Fresh (unripened or uncurd) cheese, including whey cheese, and curd																							
040610.020	- A dry matter content, by weight, not exceeding 48%, chopped not exceeding 4 g per each, frozen, in immediate packings, of a content exceeding 2 kg	22.4%	PIC	PIC-10, S																				
040610.020	- Other																							
040610.010	- Concerning cheese and curd intended for use as materials for processed cheese (excluding those of subheadings 0406.20 and 0406.30), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import																							
040610.010	Note: The tariff quota shall be calculated within the limits of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of the quantity of prospective domestic production, international market situation and other relevant conditions. Hereinafter in this heading referred to as "the Pooled Quota" in this heading.		Xq2																					
040610.090	- Other																							
040620	--- Cream Cheese which is a soft, spreadable, unripened and rindless cheese, containing milkfat in dry matter more than the minimum content, moisture on fat free basis more than the minimum content and dry matter more than the minimum content, as described in Codex Standard for Cream Cheese (CODEX STANDARD 275-1973)	29.8%	B15	S	24.2%	22.4%	20.5%	18.6%	16.8%	14.9%	13.0%	11.2%	9.3%	7.5%	5.6%	3.7%	1.9%	Free	Free	Free	Free	Free	Free	Free
040620	--- Other	29.8%	PIC	PIC-10, S	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
040620	--- Other	29.8%	PIC	PIC-10, S	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
040620.100	Grated or powdered cheese, of all kinds	40.0%	PIC	PIC-10, S	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
040620.100	1 Of processed cheese																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
040020/200	2 Other	26.3%	B15	S	21.4%	19.7%	18.1%	16.4%	14.8%	13.2%	11.5%	9.9%	8.2%	6.6%	4.9%	3.3%	1.6%	Free	Free	Free	Free	Free	Free
040030/000	Processed cheese, not grated or powdered	40.0%	PIC	PIC-10, S	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
0406.40	Blueveined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>																						
040640/010	- Intended for use as materials for processed cheese, for "the Pooled Quota"		Xq2																				
040640/090	- Other	29.8%	PIC	PIC-10, S	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
0406.90	Other cheese																						
040690/010	- Intended for use as materials for processed cheese, for "the Pooled Quota"		Xq2																				
040690/090	- Other																						
	- Soft cheese containing moisture on a fat-free basis exceeding the level as described for soft designations as defined in section 7.11 of Chapter 4 of the Code of Practice for Cheese (CODEX STANDARD 283-1978)	29.8%	PIC	PIC-10, S	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
	- Other	29.8%	B15	S	24.2%	22.4%	20.5%	18.6%	16.8%	14.9%	13.0%	11.2%	9.3%	7.5%	5.6%	3.7%	1.9%	Free	Free	Free	Free	Free	Free
04.07	Birds' eggs, in shell, fresh, preserved or cooked																						
	Other fresh eggs																						
040721/000	Of fowls of the species <i>Gallus domesticus</i>	17.0%	B12**		13.6%	13.6%	13.6%	13.6%	11.7%	9.7%	7.8%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free
040729/000	Other	17.0%	B12**		13.6%	13.6%	13.6%	13.6%	11.7%	9.7%	7.8%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free
0407.90	Other																						
040790/100	1 Frozen	17.0%	B12**		13.6%	13.6%	13.6%	13.6%	11.7%	9.7%	7.8%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free
040790/200	2 Other	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
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																						
040811/000	Dried	18.8%	B5		9.4%	6.3%	3.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
040819/000	Other	20.0% or 48 yen/kg, whichever is the greater	B5		10.0% or 24 yen/kg, whichever is the greater	6.7% or 16 yen/kg, whichever is the greater	3.3% or 8 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																						
040891/000	Dried	21.3%	B12***		10.7%	10.7%	10.7%	10.7%	5.4%	5.4%	5.4%	5.4%	5.4%	5.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free
040899/000	Other	21.3% or 51 yen/kg, whichever is the greater	B5		10.7% or 25.20 yen/kg, whichever is the greater	7.1% or 17 yen/kg, whichever is the greater	5.6% or 8.50 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
04.09	Natural honey																						
040900/000		25.2%	B7		15.9%	12.8%	9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
05.07	Chapter 5 Products of animal origin, not elsewhere specified or included Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
0507.90	Other																						
050790.090	- Other		X																				
SECTION II VEGETABLE PRODUCTS																							
Chapter 7 Edible vegetables and certain roots and tubers																							
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled																						
0703.10	Onions and shallots																						
0703.10.01	1 Onions																						
070310.011	- Not more than 67 yen/kg in value for customs duty	8.5%	B5		4.3%	2.8%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070310.012	- More than 67 yen/kg but not more than 73.70 yen/kg in value for customs duty	8.5% or (73.70 yen - value for customs duty) x 2.6)	B5		4.3% or (73.70 yen - value for customs duty) x 2.6)	2.8% or (73.70 yen - value for customs duty) x 2.6)	1.4% or (73.70 yen - value for customs duty) x 1.6)	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
07.09	Other vegetables, fresh or chilled																						
0709.59	Mushrooms and truffles																						
0709.59	Other																						
070959.020	- Other																						
070959.020	- Shiitake mushrooms	4.3%	R13		3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%
0709.99	Other																						
070999.100	1 Sweet corn	6.0%	B3		1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen																						
071010.000	Potatoes	8.5%	B5		4.3%	2.8%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0710.29	Leguminous vegetables, shelled or unshelled																						
0710.29	Other																						
071029.010	- Green soya beans	6.0%	B5		3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071030.000	Spinach, New Zealand spinach and orache spinach (garden spinach)	6.0%	B5		3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0710.80	Other vegetables																						
071080.030	1 Broccoli	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071080.030	2 Other																						
0710.90	Mixtures of vegetables																						
071080.010	- Broccoli	6.0%	B5		3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071090.100	1 Chiefly consisting of sweet corn	10.6%	B5		5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption																						
0711.90	Other vegetables, mixtures of vegetables																						
0711.90	2 Other																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
071190.093	(1) Barlock (2) Other	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071190.092	- Lotus roots Dried vegetables whole, cut, sliced, broken or in powder, but not further prepared	9.0%	B5		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071220.000	Onions Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles Other	9.0%	B5		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0712.39																								
071239.010	- Shiratake mushrooms	12.8%	R14		9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%
0712.90	Other vegetables, mixtures of vegetables 2 Other																							
071290.050	- Potatoes whether or not cut or sliced but not further prepared	12.8%	B5		6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0713	Dried leguminous vegetables, shelled, whether or not skinned or split																							
0713.10	Peas (<i>Pisum sativum</i>) 2 Other																							
071310.229	- Other	354 yankg	B10		257.45 yankg	225.27 yankg	193.09 yankg	160.91 yankg	138.73 yankg	96.55 yankg	64.36 yankg	32.18 yankg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0713.32	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.) Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>) - Other																							
071332.090			X																					
0713.33	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>) 2 Other																							
071333.229	(2) Other - Other		X																					
0713.34	Bambara beans (<i>Vigna subterranea</i> or <i>Vouglécia subterranea</i>) 2 Other																							
071334.299	- Other		X																					
0713.35	Cow peas (<i>Vigna unguiculata</i>) 2 Other																							
071335.299	(2) Other - Other		X																					
0713.39	Other 2 Other																							
	(2) Other - Other																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year			
071330.222	- Pigeon beans (<i>Phaseolus calcaratus</i>)		X																							
071330.227	- Other		X																							
0713.50	Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>spina</i> , <i>Vicia faba</i> var. <i>minor</i>)																									
	2. Other																									
	(2) Other																									
071350.221	- Concerning peas in subheading 0713.10-2-2), small (0713.32) and large (0713.33) kidney beans in subheading 0713.32-2-2), broad beans in subheading 0713.34-2-2), cow peas in subheading 0713.35-2-2), other beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.) in subheading 0713.39-2-2), broad beans in subheading 0713.50-2-2), pigeon peas in subheading 0713.60-2-2) and other dried leguminous vegetables in subheading 0713.90-2-2), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
071350.229	- Other	354 yen/kg	B10		257.45 yen/kg	225.27 yen/kg	193.09 yen/kg	160.91 yen/kg	128.73 yen/kg	96.55 yen/kg	64.36 yen/kg	32.18 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0713.60	Pigeon peas (<i>Cajanus cajan</i>)																									
	2. Other																									
	(2) Other																									
071360.291	- For "the Pooled Quota"	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
071360.299	- Other	354 yen/kg	B10		257.45 yen/kg	225.27 yen/kg	193.09 yen/kg	160.91 yen/kg	128.73 yen/kg	96.55 yen/kg	64.36 yen/kg	32.18 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0713.90	Other																									
	2. Other																									
	(2) Other																									
071390.221	- For "the Pooled Quota"	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
071390.229	- Other	354 yen/kg	B10		257.45 yen/kg	225.27 yen/kg	193.09 yen/kg	160.91 yen/kg	128.73 yen/kg	96.55 yen/kg	64.36 yen/kg	32.18 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
07.14	Mãmoë, anuroot, satep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets, sago path																								
0714.10	Mãmoë (cassava)																								
	2 Other																								
	(1) Pellets of Flour or meal																								
071410.190	- Other	15.0%	B5		13.0%	12.3%	11.6%	10.9%	10.2%	9.5%	8.9%	8.2%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	
0714.20	Sweet potatoes																								
071420.100	1 Frozen	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
071420.200	2 Other	12.8%	B5		6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0714.30	Yams (<i>Dioscorea</i> spp.)																								
071430.100	1 Frozen	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0714.40	Taro (<i>Colocasia</i> spp.)																								
071440.100	1 Frozen	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0714.50	Yautia (<i>Xanthosoma</i> spp.)																								
071450.100	1 Frozen	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0714.90	Other																								
071490.100	1 Frozen	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
08.02	Chapter 8 Edible fruit and nuts; peel of citrus fruit or melons																								
	Other nuts, fresh or dried, whether or not shelled or peeled																								
	Chestnuts (<i>Castanea</i> spp.)																								
080241.000	In shell	9.6%	B10		7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080242.000	Shelled	9.6%	B10		7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080270.000	Kola nuts (<i>Cola</i> spp.)	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0802.90	Other																								
080290.900	2 Other	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
08.03	Bananas, including plantains, fresh or dried																								
0803.10	Plantains																								
	1 Fresh																								
080310.100	(1) If imported during the period from 1st April to 30th September	20.0%	B10		14.5%	12.7%	10.9%	9.1%	7.3%	5.5%	3.6%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080310.100	(2) If imported during the period from 1st October to 31st March	25.0%	B10		18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0803.90	Other																								
	1 Fresh																								
080390.100	(1) If imported during the period from 1st April to 30th September	20.0%	B10		14.5%	12.7%	10.9%	9.1%	7.3%	5.5%	3.6%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080390.100	(2) If imported during the period from 1st October to 31st March	25.0%	B10		18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangoosteens, fresh or dried																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
0804.20	Figs																								
080420/010	- Fresh	6.0%	B5		3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
080420/090	- Dried	6.0%	B5		3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
0804.30	Pineapples																								
080430/010	1 Fresh	17.0%	B10		12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
08.05	Citrus fruit, fresh or dried																								
0805.10	Oranges																								
080510/000	1 If imported during the period from 1st June to 30th November	16.0%	B5		8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080510/000	2 If imported during the period from 1st December to 31st May																								
	- If imported during the period from 1st December to 31st March	32.0%	B7**	SG5	25.6%	20.5%	15.4%	10.2%	5.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- If imported during the period from 1st April to 31st May	32.0%	B5		16.0%	10.7%	5.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids																								
080521/000	Mandarins (including tangerines and satsumas)	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080522/000	Clementines	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080529/000	Other	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080540/000	Grapefruit, including pomelos	10.0%	B5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0805.90	Other																								
080590/090	2 Other	17.0%	B10		12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
08.08	Apples, pears and quinces, fresh																								
080810/000	Apples	17.0%	B10****		10.2%	9.0%	7.7%	6.4%	5.1%	3.8%	2.6%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh																								
	Cherries																								
080921/000	Sour cherries (<i>Prunus cerasus</i>)	8.5%	B5**		2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080929/000	Other	8.5%	B5**		2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter																								
0811.90	Other																								
	1 Containing added sugar																								
081190/110	(1) Pineapples	23.8%	B10		17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
081190/140	(3) Sour cherries (<i>Prunus cerasus</i>)	13.8%	B5		6.9%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
081190/210	(1) Pineapples	23.8%	B10		17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
08.12	Fruit and nuts, provisionally preserved (for example by sulphur dioxide in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
081210.000	Cherries	17.0%	B10		12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0812.90	Other																							
	1 Bananas																							
081290.100	(1) If imported during the period from 1st April to 30th September	20.0%	B5		10.0%	6.7%	3.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081290.100	(2) If imported during the period from 1st October to 31st March	25.0%	B5		12.5%	8.3%	4.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Orange																							
081290.200	(1) If imported during the period from 1st June to 30th November	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081290.200	(2) If imported during the period from 1st December to 31st May	32.0%	B10		23.3%	20.4%	17.5%	14.5%	11.6%	8.7%	5.8%	2.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Grapefruit, including pomelos																							
081290.300	(1) If imported during the period from 1st June to 30th November	10.0%	B5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081290.300	(2) If imported during the period from 1st December to 31st May	10.0%	B5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4 Other																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
081290.430	(2) Chestnuts (<i>Castanea spp.</i>)	9.0%	B10		7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	(3) Other																								
081290.440	- Mandarins (including tangerines and satsumas), clementines, wilkings and similar citrus hybrids	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
081290.490	- Other	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
08.13	Fruit, dried, other than that of headings 08.01 to 08.06, mixtures of nuts or dried fruits of this Chapter																								
081310.000	Apricots	9.0%	B5		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
081330.000	Apples	9.0%	B5		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0813.40	Other fruit																								
	2 Other																								
081340.022	- Persimmons, dried	9.0%	B5		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Chapter 9 Coffee, tea, mate and spices																								
09.02	Tea, whether or not flavoured																								
090210.000	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0902.20	Other green tea (not fermented)																								
090220.200	2 Other	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0902.30	Black tea (fermented) and partly fermented tea in immediate packings of a content not exceeding 3 kg																								
090230.010	- Black tea	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
090230.090	- Other	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0902.40	Other black tea (fermented) and other partly fermented tea																								
	2 Other																								
090240.220	(2) Other	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
09.03	Mate																								
090300.000	Mate	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
0921091	Other species Mixtures referred to in Note 1 (b) to this Chapter																							
091091110	1 Curry	7.2%	B5		3.6%	2.4%	1.2%																	
Chapter 10 Cereals																								
1001	Wheat and meslin																							
	Durum wheat																							
1001.11	Seed																							
100111.010	<ul style="list-style-type: none"> Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law 		Xq1																					
100111.090	<ul style="list-style-type: none"> Other 		X																					
1001.19	Other																							
100119.010	<ul style="list-style-type: none"> Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law 		Xq1																					
100119.090	<ul style="list-style-type: none"> Other 		X																					
	Other																							
1001.91	Seed																							
100191.011	<ul style="list-style-type: none"> Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law 		Xq1																					
	Meslin																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
100191019	- Other		Xq1																						
	- Other																								
100191091	- Meslin		X																						
100191099	- Other		X																						
100199	Other																								
	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to the purchased and sold by Japanese government in response to a purchase order issued by the Japanese government from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
100199011	- Meslin		Xq1																						
	- Other																								
100199016	- For feeding purposes		Xq1																						
100199019	- Other		Xq1																						
	- Other																								
100199091	- Meslin		X																						
	- Other																								
100199096	- For feeding purposes																								
	- Intended for use as materials for fodder and feed under the supervision of the customs administration	55 yen/kg	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
100199099	- Other		X																						
1003	Barley																								
100310	Seed																								
100310010	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchase from the Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
100310090	- Other		X																						
100390	Other																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
100390.01	<ul style="list-style-type: none"> - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law - For feeding purposes 		Xq1																					
100390.019			Xq1																					
100390.091	<ul style="list-style-type: none"> - For feeding purposes - Intended for use as materials for fodder and feed under the supervision of the customs administration 	39 yen/kg	A	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
100390.099	- Other		X																					
10.05	Maize (corn)		X																					
1005.90	Other																							
	2 Other																							
	- Other than that in application of the paragraph 1 of Article 13 of the Customs Tariff Law (Law No. 54 of 1910)																							
	- For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import																							
100590.091	- Intended for use in the manufacture of corn starch		Xq2																					
100590.095	- For feeding purposes, stipulated by a cabinet order		Xq2																					
100590.092	- Intended for use in the manufacture of corn flakes, ethyl alcohol or distilled alcoholic beverages		Xq2																					
100590.099	- Other		X	S																				
10.06	Rice																							
1006.10	Rice in the husk (paddy or rough)																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
100610/010	<ul style="list-style-type: none"> Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law or imported as repayment to Japanese Government loan according to paragraph 1 of Article 49 of the Law and provided by relevant cabinet orders 		Xq1																				
100610/090	<ul style="list-style-type: none"> Other 		X																				
100620	<ul style="list-style-type: none"> Husked (brown) rice 																						
100620/010	<ul style="list-style-type: none"> Imported by Japanese Government according to Article 30 of the Law (for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law or imported as repayment to Japanese Government loan according to paragraph 1 of Article 49 of the Law and provided by relevant cabinet orders 		Xq1																				
100620/090	<ul style="list-style-type: none"> Other 		X																				
100630	<ul style="list-style-type: none"> Semi-milled or wholly milled rice, whether or not polished or glazed 																						
100630/010	<ul style="list-style-type: none"> Imported by Japanese Government according to Article 30 of the Law (for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law or imported as repayment to Japanese Government loan according to paragraph 1 of Article 49 of the Law and provided by relevant cabinet orders 		Xq1																				
100630/090	<ul style="list-style-type: none"> Other 		X																				
100640	<ul style="list-style-type: none"> Broken rice 																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
100640.010	<p>Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law or imported as repayment to Japanese Government loan according to paragraph 1 of Article 49 of the Law and provided by relevant cabinet orders</p>		Xq1																					
100640.090	<p>Other</p>		X																					
1008.10	Buckwheat, millet and canary seeds, other cereals																							
100810.090	Buckwheat																							
100810.090	2 Other	9.0%	B5	4.5%	3.0%	1.5%																		
1008.60	Triticale																							
100860.210	2 Other																							
100860.210	<p>Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law</p>		Xq1																					
100860.290	Other		X																					
Chapter 11 Products of the milling industry; malt; starches; inulin; wheat gluten																								
11.01	Wheat or meslin flour																							
1101.00	<p>Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law</p>																							
110100.011	For manufacturing sodium glutamate		Xq1																					
110100.011	Note: The imports under this item are to be used as materials for manufacturing sodium glutamate under the supervision of the customs administration.																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
110100.091	Other		Xq1																					
110100.2/0	Other		X																					
11.02	Cereal flours other than of wheat or meslin																							
110220.000	Maize (corn) flour	21.3%	B7		13.3%	10.7%	8.0%	5.3%	2.7%															
1102.90	Other																							
110290.110	1 Barley flour - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		Xq1																					
110290.190	- Other		X																					
110290.210	2 Triticale flour - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		Xq1																					
110290.290	- Other		X																					
110290.310	3 Rice flour - Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xq1																					
110290.390	- Other		X																					
110290.410	4 Other - Rye flour	15.0%	B5		7.5%	5.0%	2.5%																	

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
110290.490	- Other	21.3%	B5		10.7%	7.1%	3.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
11.03	Cereal groats, meal and pellets																							
	Cereals and meal																							
1103.11	Of wheat																							
110311.010	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning matters provided by the cabinet order issued in column 3 of paragraph 1 of Article 45 of the Law		Xq1																					
110311.090	- Other		X																					
110313.000	Of maize (corn)	21.3%	B7		13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1103.19	Of other cereals																							
	1 Of barley																							
110319.110	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		Xq1																					
110319.190	- Other		X																					
	2 Of triticale																							
110319.210	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		Xq1																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
110319.290	- Other		X																					
110319.400	3 Of oats	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
110319.510	4 Of rice - Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xq1																					
110319.590	- Other		X																					
110319.300	5 Other	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1103.20	Pellets																							
110320.110	1 Of wheat - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		Xq1																					
110320.190	- Other		X																					
110320.200	2 Of oats	12.0%	B7		7.5%	6.0%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
110320.310	3 Of maize (corn) or rice (1) Of maize (corn) (2) Of rice	21.3%	B7		13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
110320350	<ul style="list-style-type: none"> Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided in column 3 of paragraph 1 of Article 34 of the Law 		Xq1																					
110320390	<ul style="list-style-type: none"> Other 		X																					
110320410	<ul style="list-style-type: none"> 4 Of barley Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law 		Xq1																					
110320490	<ul style="list-style-type: none"> Other 		X																					
110320510	<ul style="list-style-type: none"> 5 Of triticale Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law 		Xq1																					
110320590	<ul style="list-style-type: none"> Other 		X																					
110320600	<ul style="list-style-type: none"> 6 Other 	17.0%	B7		10.6%	8.5%	6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1104	Cereal grains otherwise worked (for example, fluted, rolled, flaked, pearled, sliced or kibbled), except rice or meslin (100% germ of cereals, whole, rolled, flaked or ground)																							
	Rolled or flaked grains																							
110412000	Of oats	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
110419	Of other cereals																							
	1 Of wheat or triticale																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
110419111	[1] Of wheat - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law concerning With certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		Xq1																					
110419119	- Other		X																					
110419121	[2] Of triticale - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		Xq1																					
110419129	- Other		X																					
110419210	2 Of maize (corn) or rice (1) Of maize (corn) (2) Of rice	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
110419.250	<p>• Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order pursuant to Article 34 of paragraph 1 of Article 34 of the Law</p>	Xq1																						
110419.290	- Other		X																					
110419.410	<p>3 Of barley</p> <p>• Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order pursuant to paragraph 3 of Article 45 of the Law</p>	Xq1																						
110419.490	- Other		X																					
110422.000	Other worked grains (for example, hulled, pearled, sliced or kibbled)																							
1104.23	Of oats	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
110423.010	Of maize (corn)																							
110423.090	1 Intended for use in the manufacture of cornflakes	16.2%	B7		10.1%	8.1%	6.1%	4.1%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1104.29	2 Other	18.0%	B5		9.0%	6.0%	3.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of other cereals																							
	1 Of wheat or triticale																							
	[1] Of wheat																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
110429 111	<ul style="list-style-type: none"> Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law 	Xq1																						
110429 119	- Other		X																					
110429 121	[2] Of triticle																							
110429 121	<ul style="list-style-type: none"> Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law 	Xq1																						
110429 129	- Other		X																					
110429 230	2 Of rice																							
110429 230	<ul style="list-style-type: none"> Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law 	Xq1																						
110429 290	- Other		X																					
110429 290	3 Of barley																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
110429/410	<ul style="list-style-type: none"> - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law 		Xq1																						
110429/490	<ul style="list-style-type: none"> - Other 		X																						
110429/310	<ul style="list-style-type: none"> 4- Other - Of buckwheat 	17.0%	B5		8.5%	5.7%	2.8%																		
110430/000	<ul style="list-style-type: none"> Germ of cereals, whole, rolled, flaked or ground 	17.0%	R5		14.7%	13.9%	13.1%	12.4%	11.6%	10.8%	10.0%	9.3%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	
11105	<ul style="list-style-type: none"> Flour, meal, powder, flakes, granules and pellets of potatoes 																								
110510/000	<ul style="list-style-type: none"> Flour, meal and powder 	20.0%	B7		12.5%	10.0%	7.5%	5.0%	2.5%																
110520/000	<ul style="list-style-type: none"> Flakes, granules and pellets 	20.0%	B5		10.0%	6.7%	3.3%																		
11106	<ul style="list-style-type: none"> Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8 																								
110610/000	<ul style="list-style-type: none"> Of the dried leguminous vegetables of heading 07.13 	13.6%	B10		9.9%	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%													
110620	<ul style="list-style-type: none"> Of sago or of roots or tubers of heading 07.14 																								
	<ul style="list-style-type: none"> - Of manioc 																								
110620/190	<ul style="list-style-type: none"> - Other 	15.0%	R5		13.0%	12.3%	11.6%	10.9%	10.2%	9.5%	8.9%	8.2%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	
110620/200	<ul style="list-style-type: none"> - Other 	21.3%	B5		10.7%	7.1%	3.6%																		
110630	<ul style="list-style-type: none"> Of the products of Chapter 8 																								
	<ul style="list-style-type: none"> - Flour, meal and powder of bananas 																								
110630/190	<ul style="list-style-type: none"> - Other 	15.0%	B5		7.5%	5.0%	2.5%																		
110630/200	<ul style="list-style-type: none"> - Other 	15.0%	B5		7.5%	5.0%	2.5%																		
11107	<ul style="list-style-type: none"> Malt, whether or not roasted 																								
110710	<ul style="list-style-type: none"> Not roasted 																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
	<ul style="list-style-type: none"> - For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions (hereunder in this heading referred to as "the Pooled Quota") - Fumigated with peat - Other - Other - Fumigated with peat - Other Roasted - For "the Pooled Quota" - Other Starches: multi Starches Wheat starch - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported by the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law - Other Maize (corn) starch 	21.30 yen/kg	B10	15.49 yen/kg	13.55 yen/kg	11.62 yen/kg	9.68 yen/kg	7.75 yen/kg	5.81 yen/kg	3.87 yen/kg	1.94 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
110710.011			Xq2																						
110710.021			Xq2																						
110710.019			B10																						
110710.029			X																						
1107.20																									
110720.010			Xq2																						
110720.020			X																						
11.08																									
1108.11																									
110811.010			Xq1																						
110811.090			X																						
1108.12																									

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
110812.010	- Concerning (1) Maize (corn) starch of subheading 1108.12, (2) Potato starch of subheading 1108.13, (3) Mamee (cassava) starch of subheading 1108.14, (4) Other starches of subheading 1108.19, (5) Inulin of subheading 1108.20, (6) Mixes and doughs for the preparation of bakers' wares of heading 19.05 of subheading 1901.20, (7) Food preparations of subheading 1901.90, (8) (9) (10) (11) and (12) within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 157,000 tons, hereinafter referred to as "the Pooled Quota of starch or similar articles" in this heading or heading 19.01.		Xqj																					
110812.020	- For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		Xqj																					
110812.090	- Other		X	S																				
1108.13	Potato starch																							
	- For "the Pooled Quota of starch or similar articles"																							
110813.010	- For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		Xqj																					
110813.020	- Other		Xqj																					
110813.090	- Other		X	S																				
1108.14	Mamee (cassava) starch																							
	- For "the Pooled Quota of starch or similar articles"																							
110814.010	- For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		Xqj																					
110814.020	- Other		Xqj																					
110814.090	- Other		X	S																				
1108.19	Other starches																							
	- Sago starch																							
	- For "the Pooled Quota of starch or similar articles"																							
110819.011	- For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		Xqj																					
110819.012	- Other		Xqj																					
110819.019	- Other		X	S																				
	- Other																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
110819.091	For "the Pooled Quota of starch or similar articles" For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		Xq1																						
110819.092	Other		Xq1																						
110819.099	Other		X	S																					
1108.20	Inulin																								
110820.010	For "the Pooled Quota of starch or similar articles"		Xq1																						
110820.090	Other		X	S																					
11.09																									
110900.000	Wheat gluten, whether or not dried	21.5%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%													
	Chapter 12. Oil seeds and oleaginous fruits, miscellaneous grains, seeds and fruit, industrial or medicinal plants, straws and fodder																								
12.02	Groundnuts, not roasted or otherwise cooked, whether or not shelled or broken																								
1202.30	Seed																								
	Other																								
120230.091	In shell	617 yen/kg	B10		448.73 yen/kg	392.64 yen/kg	336.55 yen/kg	280.45 yen/kg	224.36 yen/kg	168.27 yen/kg	112.18 yen/kg	56.09 yen/kg													
120230.099	Shelled, whether or not broken	617 yen/kg	B10		448.73 yen/kg	392.64 yen/kg	336.55 yen/kg	280.45 yen/kg	224.36 yen/kg	168.27 yen/kg	112.18 yen/kg	56.09 yen/kg													
1202.41	Other																								
	In shell																								
	Other																								
120241.099	Other	617 yen/kg	B10		448.73 yen/kg	392.64 yen/kg	336.55 yen/kg	280.45 yen/kg	224.36 yen/kg	168.27 yen/kg	112.18 yen/kg	56.09 yen/kg													
1202.42	Shelled, whether or not broken																								
	Other																								
120242.099	Other	617 yen/kg	B7		385.63 yen/kg	308.50 yen/kg	231.38 yen/kg	154.25 yen/kg	77.13 yen/kg	Free	Free	Free													
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground, fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included																								
	Seaweeds and other algae																								
1212.21	Fit for human consumption																								
121221.100	1 Formed into rectangular (including square) paper sheets not more than 430 cm ² /piece	1.50 yen/piece	Xb																						
121221.200	2 <i>Porphyra</i> spp. and other seaweeds mixed with <i>Porphyra</i> spp. other than those specified in 1 above	40.0%	Xb																						
	3 Other																								
121221.310	- Hijiki (<i>Hizikia fusiformis</i>)		X																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
121221.321	- Wakame (<i>Undaria pinnatifida</i>)		X																					
	-- Dried																							
	-- Other																							
121221.322	--- Preserved in normal temperature		X																					
121221.329	--- Other		X																					
121221.390	- Other	15.0%	Xb																					
	Other																							
1212.99	Other																							
	1 Tubers of Komiyaku (<i>Amorphophallus</i>), whether or not cut, dried or powdered																							
121299.110	- For the quantity (quota) within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import, on the basis of 267 ton (equivalent quantity, to rice flour converted by the way stipulated by a cabinet order), and also in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production and international market situation and other relevant conditions		Xq1																					
121299.190	- Other	2.79% yen/kg	R15		2,586.30 yen/kg	2,516.40 yen/kg	2,446.50 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg
	Chapter 13 Lac, gums, resins and other vegetable saps and extracts																							
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products																							
	Vegetable saps and extracts																							
1302.19	Other																							
	1 Bases for beverage																							
130219.110	(1) Obtained from a single material of vegetable origin	10.0%	B5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
130219.120	(2) Other	16.5%	B7		10.3%	8.3%	6.2%	4.1%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
14.01	Vegetable materials of a kind used primarily for plaiting (for example, barks, canes, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)																							
1401.90	Other																							
140190.100	1 Rushes, <i>Shichitri</i> (<i>Cyperus vegetiformis</i>) and <i>Wingarna</i> (<i>Cyperus exaltatus</i>)	8.5%	B5		4.3%	2.8%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	SECTION III ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES																							
	Chapter 15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
15.01	Pig fat (excluding lard) and poultry fat, other than that of heading 02.09 or 15.03																						
1501.10	Lard																						
15010.200	2 Other	8.50 yen/kg	B5		4.25 yen/kg	2.83 yen/kg	1.42 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1501.20	Other pig fat																						
150120.200	2 Other	8.50 yen/kg	B5		4.25 yen/kg	2.83 yen/kg	1.42 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified																						
1504.30	Fats and oils and their fractions, of marine mammals																						
150430.010	1 Whale oil		X																				
15.07	Soyabean oil and its fractions, whether or not refined, but not chemically modified																						
1507.10	Crude oil, whether or not degummed																						
150710.100	1 Of an acid value exceeding 0.6	10.90 yen/kg	B5		5.43 yen/kg	3.63 yen/kg	1.82 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
150710.200	2 Other	13.20 yen/kg	B5		6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
150790.000	Other	13.20 yen/kg	B5		6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.08	Groundnut oil and its fractions, whether or not refined, but not chemically modified																						
1508.10	Crude oil																						
150810.100	1 Of an acid value exceeding 0.6	8.50 yen/kg	B10		6.18 yen/kg	5.41 yen/kg	4.64 yen/kg	3.86 yen/kg	3.09 yen/kg	2.32 yen/kg	1.55 yen/kg	0.77 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
150810.200	2 Other	10.40 yen/kg	B10		7.56 yen/kg	6.62 yen/kg	5.67 yen/kg	4.73 yen/kg	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
150890.000	Other	10.40 yen/kg	B10		7.56 yen/kg	6.62 yen/kg	5.67 yen/kg	4.73 yen/kg	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.12	Sunflower-seed, safflower or cottonseed oil and fractions thereof, whether or not refined, but not chemically modified																						
	Sunflower-seed or safflower oil and fractions thereof																						
1512.11	Crude oil																						
151211.110	1 Of an acid value exceeding 0.6 - Sunflower-seed oil	8.50 yen/kg	B5		4.25 yen/kg	2.83 yen/kg	1.42 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
151211.120	- Sunflower-seed oil	10.40 yen/kg	B5		5.20 yen/kg	3.47 yen/kg	1.73 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151211.220	- Safflower oil	10.40 yen/kg	B5		5.20 yen/kg	3.47 yen/kg	1.73 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1512.19	Other																						
151219.010	- Sunflower-seed oil and its fractions Cottonseed oil and its fractions	10.40 yen/kg	B5		5.20 yen/kg	3.47 yen/kg	1.73 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1512.21	Crude oil, whether or not gossypol has been removed																						
151221.090	- Other	8.50 yen/kg	B5		4.25 yen/kg	2.83 yen/kg	1.42 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1512.29	Other																						
151229.090	- Other	8.50 yen/kg	B8		5.67 yen/kg	4.72 yen/kg	3.78 yen/kg	2.83 yen/kg	1.89 yen/kg	0.94 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified																							
	Low erucic acid rape or colza oil and its fractions																							
1514.11	Crude oil																							
151411.100	1 Of an acid value exceeding 0.6	10.90 yen/kg	B5		5.45 yen/kg	3.63 yen/kg	1.82 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151411.200	2 Other	13.20 yen/kg	B5		6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151419.000	Other	13.20 yen/kg	B5		6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																							
1514.91	Crude oil																							
151491.100	1 Of an acid value exceeding 0.6	10.90 yen/kg	B5		5.45 yen/kg	3.63 yen/kg	1.82 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151491.200	2 Other	13.20 yen/kg	B5		6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151499.000	Other	13.20 yen/kg	B5		6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified																							
	Linseed oil and its fractions																							
151511.000	Crude oil	5.0% or 5.50 yen/kg, whichever is the greater	B5		2.5% or 2.75 yen/kg, whichever is the greater	1.7% or 1.83 yen/kg, whichever is the greater	0.8% or 0.92 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151519.000	Other	5.0% or 5.50 yen/kg, whichever is the greater	B5		2.5% or 2.75 yen/kg, whichever is the greater	1.7% or 1.83 yen/kg, whichever is the greater	0.8% or 0.92 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Maze (corn) oil and its fractions																							
1515.21	Crude oil																							
151521.100	1 Of an acid value exceeding 0.6	5 yen/kg	B10		3.64 yen/kg	3.18 yen/kg	2.73 yen/kg	2.27 yen/kg	1.82 yen/kg	1.36 yen/kg	0.91 yen/kg	0.45 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151521.200	2 Other	10.40 yen/kg	B10		7.56 yen/kg	6.62 yen/kg	5.67 yen/kg	4.73 yen/kg	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151529.000	Other	10.40 yen/kg	B10		7.56 yen/kg	6.62 yen/kg	5.67 yen/kg	4.73 yen/kg	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1515.50	Sesame oil and its fractions																							
151550.100	1 Of an acid value exceeding 0.6	8.50 yen/kg	B5		4.25 yen/kg	2.83 yen/kg	1.42 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151550.200	2 Other	10.40 yen/kg	B7		6.50 yen/kg	5.20 yen/kg	3.90 yen/kg	2.60 yen/kg	1.30 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1515.90	Other																							
	4 Other																							
	(1) Of an acid value exceeding 0.6																							
151590.410	- Rice bran oil and its fractions	8.50 yen/kg	B10		6.18 yen/kg	5.41 yen/kg	4.64 yen/kg	3.86 yen/kg	3.09 yen/kg	2.32 yen/kg	1.55 yen/kg	0.77 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151590.510	- Other	8.50 yen/kg	B3		2.13 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																							
151590.420	- Rice bran oil and its fractions	10.40 yen/kg	B10		7.56 yen/kg	6.62 yen/kg	5.67 yen/kg	4.73 yen/kg	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151590.520	- Other	10.40 yen/kg	B3		2.60 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.17	Margarine, edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
151710/000	Margarine, excluding liquid margarine	29.8%	B5		14.9%	9.9%	5.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
1517190	Other																								
	2 Mixtures of vegetable fats and oils and their fractions, partly or wholly hydrogenated, lime-stabilised, re-esterified or deacidified, whether or not refined or not further prepared, not otherwise prepared																								
151790/290	(2) Other	13.20 yen/kg	B10		9.60 yen/kg	8.40 yen/kg	7.20 yen/kg	6.00 yen/kg	4.80 yen/kg	3.60 yen/kg	2.40 yen/kg	1.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
151790/400	4 Shortening	12.8%	B5		6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
151790/900	5 Other	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
15 21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured																								
1521 90	Other																								
	1 Beeswax or spermaceti																								
152190/010	• Beeswax	12.8%	B5		6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
SECTION IV PREPARED FOODSTUFFS, BEVERAGES, SPIRITS AND VINEGAR, TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES																									
Chapter 16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates																									
16 01																									
160100/000	Sausages and similar products, of meat, meat offal or blood, food preparations based on these products	10.0%	B5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
16 02	Other prepared or preserved meat, meat offal or blood																								
160210/000	Homogenised preparations	21.3%	B15		17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	
1602 20	Of liver of any animal																								
160220/010	1 Of bovine animals or swine	21.3%	B15		17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	
	Of poultry of heading 01 05																								
1602 31	Of turkeys																								
	2 Other																								
160231 210	(1) Containing meat or meat offal of bovine animals or swine	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1602 32	Of fowls of the species <i>Gallus domesticus</i>																								
	2 Other																								
160232 210	(1) Containing meat or meat offal of bovine animals or swine	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
160232 290	(2) Other	6.0%	B5*		2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1602 39	Other																								
	2 Other																								
160239 210	(1) Containing meat or meat offal of bovine animals or swine	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(1) Containing meat or meat offal of bovine animals or swine																								
1602 41	Of swine																								
	Hams and cuts thereof																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
160241.011	1 Ham or bacon, excluding those sterilised, pressed and formed ham consisting of meat or meat offal of swine and binding materials; other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10 g, whether or not containing seasonings, spices or similar ingredients	Per each kilogramme, more than the gate price of processed meat of swine, in value for customs duty	B10**	S63, S	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160241.019	(2) Each kilogramme, more than the gate price of processed meat of swine, in value for customs duty	8.5%	B10***	S63, S	3.3%	2.7%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160241.090	2 Other	20.0%	B5		10.0%	6.7%	3.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1602.42	Shoulders and cuts thereof																							
	1 Ham or bacon, excluding those sterilised, pressed and formed ham consisting of meat or meat offal of swine and binding materials; other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10 g, whether or not containing seasonings, spices or similar ingredients																							
160242.011	(1) Each kilogramme, not more than the gate price of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the import price of processed meat of swine by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	B10**	S63, S	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160242.019	(2) Each kilogramme, more than the gate price of processed meat of swine, in value for customs duty	8.5%	B10***	S63, S	3.3%	2.7%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160242.090	2 Other	20.0%	B5		10.0%	6.7%	3.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
1602.49	Other, including mixtures																								
	2 Other																								
	(1) Ham or bacon, excluding those sterilised, pressed and formed, ham consisting of meat or meat of swine and lard, including preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10 g, whether or not containing seasonings, spices or similar ingredients																								
160249.210	[1] Each kilogramme, not more than the gate price of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price or processed price by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	B10**	SG3, S	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	Free
160249.220	[2] Each kilogramme, more than the gate price of processed meat of swine, in value for customs duty	8.5%	B10***	SG3, S	3.3%	2.7%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160249.290	(2) Other	20.0%	B5		10.0%	6.7%	3.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1602.50	Of bovine animals																								
	2 Other																								
	(1) Internal organs and tongues of bovine animals																								
160250.210	- In airtight containers, containing vegetables	21.3%	B15		17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
160250.291	-- Simply boiled in water	25.0%	B15		20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																								
160250.292	--- In airtight containers	21.3%	B15		17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free
160250.299	--- Other	21.3%	B15		17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
	A Containing less than 30% by weight of a meat and edible meat offal other than internal organs and tongues																								
	- In airtight containers, containing vegetables																								
160250.310	-- Containing rice	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160250.320	-- Other	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
	- Other																							
	- Containing rice																							
160250.331	- In airtight containers	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160250.339	- Other	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																							
160250.391	- In airtight containers	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160250.399	- Other	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																							
	(a) Dried after simply boiled in water																							
	- In airtight containers																							
160250.410	- Not chilled or frozen	25.0%	B15		20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free	Free
160250.420	- Other	25.0%	B15		20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free	Free
160250.490	- Other	21.3%	B15		17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free
	(b) Beef jerky																							
	- In airtight containers																							
160250.510	- Not chilled or frozen	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free
160250.520	- Other	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free
160250.590	- Other	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free
160250.600	(c) Corned beef	21.3%	B15		17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free
	(d) Other																							
160250.700	In airtight containers, containing vegetables	21.3%	B15		17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free
	In airtight containers, otherwise containing vegetables, but not chilled or frozen																							
160250.810	- Simply boiled in water	45.0%	B15		36.6%	33.8%	30.9%	28.1%	25.3%	22.5%	19.7%	16.9%	14.1%	11.3%	8.4%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free
160250.890	- Other	38.3%	B15		31.1%	28.7%	26.3%	23.9%	21.5%	19.2%	16.8%	14.4%	12.0%	9.6%	7.2%	4.8%	2.4%	Free	Free	Free	Free	Free	Free	Free
	Other																							
160250.910	- Simply boiled in water	50.0%	B15		40.6%	37.5%	34.4%	31.3%	28.1%	25.0%	21.9%	18.8%	15.6%	12.5%	9.4%	6.3%	3.1%	Free	Free	Free	Free	Free	Free	Free
	- Other																							
160250.991	- In airtight containers	50.0%	B15		40.6%	37.5%	34.4%	31.3%	28.1%	25.0%	21.9%	18.8%	15.6%	12.5%	9.4%	6.3%	3.1%	Free	Free	Free	Free	Free	Free	Free
160250.999	- Other	50.0%	B15		40.6%	37.5%	34.4%	31.3%	28.1%	25.0%	21.9%	18.8%	15.6%	12.5%	9.4%	6.3%	3.1%	Free	Free	Free	Free	Free	Free	Free
1602.90	Other, including preparations of blood of any animal																							
	2 Other																							
160290.210	(1) Containing meat or meat offal of bovine animals or swine	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160290.290	(2) Other	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates																							
160300.010	1 Extracts and juices of meat	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
16.04	Prepared or preserved fish, eviscerated and caviar substitutes prepared from fish eggs																						
	Fish, whole or in pieces, but not minced																						
1604.13	Sardines, sardineella and brisling or sprats																						
160413.090	- Other	9.6%	B10		7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160415.000	Mackerel	9.6%	B5		4.8%	3.2%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved																						
1605.10	Crab																						
	2 Other																						
160510.021	- Containing rice	9.6%	B10		7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Shrimps and prawns																						
1605.21	Not in airtight container																						
	2 Other																						
160521.021	- Containing rice	5.3%	B10		3.9%	3.4%	2.9%	2.4%	1.9%	1.4%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1605.29	Other																						
	2 Other																						
160529.021	- Containing rice	5.3%	B10		3.9%	3.4%	2.9%	2.4%	1.9%	1.4%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Molluscs																						
1605.54	Cuttle fish and squid																						
160554.100	1 - Smoked																						
	- In airtight containers																						
	-- Containing rice	6.7%	B10		4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other	6.7%	B10		4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																						
	-- Containing rice	6.7%	B10		4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other	6.7%	B5		3.4%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
	- In airtight containers																						
160554.911	-- Containing rice	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160554.919	-- Other	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																						
160554.991	-- Containing rice	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160554.999	-- Other	10.5%	B5		5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 17 - Sugars and sugar confectionery																						
17.01	Cane or beet sugar and chemically pure sucrose, in solid form																						
	Raw sugar not containing added flavouring or colouring matter																						
1701.12	Beet sugar																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
170112.100	1 Whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 98.5° 2 Other		X	S																					
170112.200	2 Other		X	S																					
170113.000	Cane sugar specified in Subheading Note 2 to this Chapter	35.30 yen/kg	PIC	PIC-7	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
170114	Other cane sugar																								
	1 Whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 98.5°																								
170114.110	(1) Sugar centrifugal		X	S																					
170114.190	(2) Other	35.30 yen/kg	PIC	PIC-7	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
170114.200	2 Other		X	S																					
	Other																								
170191.000	Containing added flavouring or colouring matter		X	S																					
170199	Other																								
170199.100	1 Rock candy, cube sugar, loaf sugar and similar sugar		X	S																					
170199.200	2 Other		X	S																					
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel																								
1702.20	Maple sugar and maple syrup																								
170220.100	1 Maple sugar	20.80 yen/kg	R16		13.00 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg
170220.200	2 Maple syrup	17.5% or 13.50 yen/kg, whichever is the greater	R16		10.9% or 8.44 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	
1702.30	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose																								
170230.100	1 Containing added flavouring or colouring matter	20.8% or 23 yen/kg, whichever is the greater	R17		23.7% or 18.30 yen/kg, whichever is the greater	21.7% or 16.73 yen/kg, whichever is the greater	19.6% or 15.16 yen/kg, whichever is the greater	17.6% or 13.59 yen/kg, whichever is the greater	15.6% or 12.02 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	11.5% or 8.89 yen/kg, whichever is the greater	9.5% or 7.32 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	
	2 Other																								
170230.210	(1) Containing added sugar		X																						
	(2) Other																								
170230.221	A Refined		X																						
170230.229	B Other		X																						
1702.40	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
170240.100	1 Containing added flavouour or colouring matter	29.8% or 23 yen/kg, whichever is the greater	R17		23.7% or 18.30 yen/kg, whichever is the greater	21.7% or 16.73 yen/kg, whichever is the greater	19.6% or 15.16 yen/kg, whichever is the greater	17.6% or 13.59 yen/kg, whichever is the greater	15.6% or 12.02 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	11.5% or 8.89 yen/kg, whichever is the greater	9.5% or 7.32 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater
170240.210	2 Other		X																				
170240.220	- Containing added sugar		X																				
1702.60	- Other		X																				
170260.100	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar																						
170260.100	1 Containing added flavouour or colouring matter	29.8% or 23 yen/kg, whichever is the greater	R17		23.7% or 18.30 yen/kg, whichever is the greater	21.7% or 16.73 yen/kg, whichever is the greater	19.6% or 15.16 yen/kg, whichever is the greater	17.6% or 13.59 yen/kg, whichever is the greater	15.6% or 12.02 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	11.5% or 8.89 yen/kg, whichever is the greater	9.5% or 7.32 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater
170260.210	2 Other		X																				
170260.210	- Containing added sugar		X																				
170260.220	- Other		X																				
1702.90	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose																						
170290.110	1 Sugar																						
170290.110	- Sugar centrifugal		X	S																			
170290.190	- Other	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
170290.210	2 Sugar syrup																						
170290.211	- Of sugar centrifugal		X	S																			
170290.219	- Other	29.8% or 23 yen/kg, whichever is the greater	PIC	PIC+S																			
170290.290	3 Artificial honey and Caramel																						
170290.290	- Artificial honey	50.0% or 25 yen/kg, whichever is the greater	B10		36.4% or 18.18 yen/kg, whichever is the greater	31.8% or 15.91 yen/kg, whichever is the greater	27.3% or 13.64 yen/kg, whichever is the greater	22.7% or 11.36 yen/kg, whichever is the greater	18.2% or 9.09 yen/kg, whichever is the greater	13.6% or 6.82 yen/kg, whichever is the greater	9.1% or 4.55 yen/kg, whichever is the greater	4.5% or 2.27 yen/kg, whichever is the greater		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
170290.300	- Caramel	50.0% or 25 yen/kg, whichever is the greater	B10		36.4% or 18.18 yen/kg, whichever is the greater	31.8% or 15.91 yen/kg, whichever is the greater	27.3% or 13.64 yen/kg, whichever is the greater	22.7% or 11.36 yen/kg, whichever is the greater	18.2% or 9.09 yen/kg, whichever is the greater	13.6% or 6.82 yen/kg, whichever is the greater	9.1% or 4.55 yen/kg, whichever is the greater	4.5% or 2.27 yen/kg, whichever is the greater		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
170290.420	4 Hi-dexte-molasses																						
170290.420	(2) Other	21.3%	B5		18.4%	17.4%	16.5%	15.5%	14.5%	13.6%	12.6%	11.6%		10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%
170290.510	5 Other																						
170290.510	(1) Containing added flavouour or colouring matter	29.8% or 23 yen/kg, whichever is the greater	B10		21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.56 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater			Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year			
170290.521	A Containing added sugar B Other		X	S																						
170290.522	(a) Sorbose	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
170290.523	(b) Maltose	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
170290.529	(c) Other		X																							
17.03	Molasses resulting from the extraction or refining of sugar																									
1703.10	Cane molasses																									
	2 Other																									
170310.090	- Other	15.30 yen/kg	B5		7.65 yen/kg	5.10 yen/kg	2.35 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1703.90	Other																									
	2 Other																									
170390.090	- Other	15.30 yen/kg	B10		11.13 yen/kg	9.74 yen/kg	8.35 yen/kg	6.95 yen/kg	5.56 yen/kg	4.17 yen/kg	2.78 yen/kg	1.39 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
17.04	Sugar confectionery (including white chocolate), not containing cocoa																									
170410.000	Chewing gum, whether or not sugar-coated	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
1704.90	Other																									
	2 Other																									
170490.210	- Candies	25.0%	B10		18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
170490.220	- Caramels	25.0%	B10		18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
170490.230	- White chocolate	25.0%	B10		18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
170490.290	- Other	25.0%	B10		18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
Chapter 18 Cocoa and cocoa preparations																										
18.03	Cocoa paste, whether or not defatted																									
180320.000	Wholly or partly defatted	10.0%	B5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
18.05	Chocolate and other food preparations containing cocoa																									
1805.10	Cocoa powder, containing added sugar or other sweetening matter																									
180510.100	1 Containing added sugar	29.8%	P1C	P1C-7																						
1805.20	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg																									
	1 Food preparations of goods of headings 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10%																									
	(1) Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers																									
180520.311	- For "the Pooled Quota of other milk products"	21.0%	R6		15.8%	14.0%	12.3%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%		
180520.319	- Other		X	S																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
180620/321	(2) Other																								
180620/322	A Containing added sugar	23.8%	B10	S	17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	B Other	21.3%	B5	S	18.4%	17.4%	16.5%	15.5%	14.5%	13.6%	12.6%	11.6%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	
	2 Other																								
	(1) Containing added sugar																								
	A Chewing gum and other sugar confectionery, preparations in blocks, slabs, bars and paste																								
180620/111	- Chewing gum and other sugar confectionery, foods, the largest single ingredient of which is sugar by weight	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
180620/119	- Other	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
180620/190	B Other	28.0%	B10		20.4%	17.8%	15.3%	12.7%	10.2%	7.6%	5.1%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
180620/210	(2) Other																								
	- For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import																								
	Note: The tariff quota shall be calculated in consideration of demand for supply of processed milk and sweet food products for the manufacture of chocolate in the current fiscal year (April-March) and other relevant conditions																								
	X62																								
180620/290	- Other																								
	-- Intended for use as materials for chocolate	21.3%	PIC	PIC-9, S	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
	-- Other	21.3%	PIC	PIC-8, S	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
	Other, in blocks, slabs or bars																								
180631/000	Filled	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1806/32	Not filled																								
180632/100	1 Chocolate confectionery	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	(1) Containing added sugar																								
180632/211	- Chewing gum and other sugar confectionery, foods, the largest single ingredient of which is sugar by weight	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
180632/219	- Other	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
180632/220	(2) Other	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1806/90	Other																								
180690/100	1 Chocolate confectionery	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year			
	(1) Food preparations of goods of headings 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10%																									
	A Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers																									
180690.311	• For "the Pooled Quota of other milk products"	21.0%	R6		15.8%	14.0%	12.3%	10.3%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%		
180690.319	• Other		X	S																						
180690.321	B Other																									
180690.321	(a) Containing added sugar	23.8%	B7		14.9%	11.9%	8.9%	6.0%	3.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
180690.322	(b) Other	21.3%	R5	S	18.4%	17.4%	16.5%	15.5%	14.5%	13.6%	12.6%	11.6%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	
	(2) Other																									
	A Containing added sugar																									
180690.211	• Chewing gum and other sugar confectionery; foods, the largest single ingredient of which is sugar by weight	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
180690.219	• Other	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
180690.220	B Other	21.3%	B10	S	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Chapter 19 Preparations of cereals, flour, starch or milk; pastrycooks' products																									
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 3% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included																									
1901.10	Preparations suitable for infants or young children, put up for retail sale																									
	1 Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter																									
	(1) Of a milkfat content, by weight, not exceeding 36%																									
190110.111	• For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	
190110.119	• Other		X	S																						
	(2) Other																									
190110.121	• For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	
190110.129	• Other		X	S																						
	2 Other																									
	(1) Food preparations of goods of headings 04.01 to 04.04																									
190110.211	A Containing added sugar	23.8%	R5	S	20.6%	19.5%	18.4%	17.3%	16.2%	15.1%	14.1%	13.0%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
190110219	B-Other (2) Other	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190110221	A-Containing added sugar	24.0%	R5		20.7%	19.6%	18.5%	17.5%	16.4%	15.3%	14.2%	13.1%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
190110229	B-Other	13.6%	R5		11.7%	11.1%	10.5%	9.9%	9.3%	8.7%	8.0%	7.4%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%
190120	Mixes and doughs for the preparation of bakers' wares of heading 19.05 1 Food preparations of flour, meal or starch, which contain more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, containing added sugar, suitable for infants or young children or dietic purpose; doughs for rice products, excluding a kind used as food suitable for infants or young children or dietic purpose; food preparations of goods of headings 04.01 to 04.04 (preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter)																							
190120111	(1) Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter A Of a milkfat content, by weight, not exceeding 30% - For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
190120112	- Other		X	S																				
190120116	B-Other - For "the Pooled Quota of other milk products"	25.0%	R18		23.8%	23.3%	22.9%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%
190120117	- Other (2) Food preparations, containing more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as food suitable for infants or young children or dietic purpose		X	S																				
	A Mostly containing rice preparation																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
190120.122	<p>- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided in column 3 of paragraph 1 of Article 34 of the Law</p>		Xqj																					
190120.128	- Other		X																					
190120.131	<p>- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided in column 3 of paragraph 1 of Article 45 of the Law</p>		Xqj																					
190120.139	- Other		X																					
190120.141	<p>- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided in column 3 of paragraph 1 of Article 45 of the Law</p>																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
	<ul style="list-style-type: none"> - For the tariff rate quota in Japan's Schedule to the WTO Agreement. - Other 	25.0% Subject to an import tariff rate quota in accordance with Japan's Schedule to the WTO Agreement	Xq1	P/C-1	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C
190120149	- Other		X	The originating goods classified under this tariff line belong to the subheading 190120, in which Japan makes a tariff commitment on the originating goods classified under the tariff line 190120141.																				
	D Mostly containing starch																							
190120151	<ul style="list-style-type: none"> (a) Containing wheat starch - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to Government from Japanese and purchaser from Japanese Government according to Article 45 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order provided by the others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law. 		Xq1																					
190120152	- Other		X																					
	(b) Other																							
	- For "the Pooled Quota of starch or similar articles"																							
190120156	- Containing added sugar		Xq1																					
190120157	- Other		Xq1																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
190120159	- Other (5) Doughs for rice products, excluding a kind used as food suitable for infants or young children or dietetic purpose		X	S																				
190120162	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xq1																					
190120168	- Other		X																					
	2. Other																							
190120219	(1) Food preparations of goods of headings 04.01 to 04.04	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%												
190120222	(2) Cakes-mixes																							
	A. Containing added sugar	23.8%	P1C	P1C-2																				
	B. Other																							
190120223	(a) Put up in containers for retail sale, not more than 500 g each including container	12.0%	B8		8.0%	6.7%	5.3%	4.0%	2.7%	1.3%														
190120224	(b) Other	12.0%	B8		8.0%	6.7%	5.3%	4.0%	2.7%	1.3%														
	(3) Other																							
	A. Containing added sugar																							
	(a) Containing not more than 15% by weight of sucrose																							
	- Preparations of rice flour		X																					
190120231	- Preparations of wheat flour	24.0%	P1C	P1C-2																				
190120232	- Preparations of wheat flour	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%												
190120233	(b) Other																							
190120234	- Preparations of rice flour		X																					
190120235	- Preparations of wheat flour	23.8%	P1C	P1C-2																				
190120239	- Other	23.8%	P1C	P1C-5																				
	B. Other																							
190120241	- Put up in containers for retail sale, not more than 500 g each including container	13.6%	B10		9.9%	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%												
	- Other																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
190120/242	Preparations of rice flour		X																				
190120/243	Preparations of wheat flour	16.0%	PIC	PIC-2	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
190120/249	Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190190	Other																						
	1 Food preparations of flour, meal or starch, which contain more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as food suitable for infants or young children or dietetic purpose; mochi (rice-sake), dango and similar rice products, excluding a kind used as food suitable for infants or young children or dietetic purpose; food preparations of goods of headings 04.01 to 04.04 (preparations containing less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers)																						
	(1) Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers																						
	A Of a milkfat content, by weight, not exceeding 36%																						
190190/131	For "the Pooled Quota of other milk products"	21.0%	R19		13.1%	10.5%	7.9%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%
190190/132	Other		X	S																			
190190/136	For "the Pooled Quota of other milk products"	21.0%	R19		13.1%	10.5%	7.9%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%
190190/137	Other		X	S																			
	(2) Food preparations, containing more than 85% by weight of flour, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as food suitable for infants or young children or dietetic purpose																						
	A Mostly containing rice preparation																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
190190.142	<p>- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law</p>		Xqj																					
190190.148	- Other		X																					
190190.151	<p>- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law</p>		Xqj																					
190190.159	- Other		X																					
190190.161	<p>- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law</p>																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
	<ul style="list-style-type: none"> - For the tariff rate quota in Japan's Schedule to the WTO Agreement. - Other 	25.0% Subject to an import tariff rate quota in accordance with Japan's Schedule to the WTO Agreement	Xq1	P/C-4		P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C
190190.169	- Other		X	The originating goods classified under this tariff line belong to the subheading 1901.90, in which Japan makes a tariff commitment on the originating goods classified under the tariff line 190190.161.																				
	D Mostly containing starch																							
190190.171	<ul style="list-style-type: none"> (a) Containing wheat starch - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 45 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the order and other provisions of the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law. 		Xq1																					
190190.172	<ul style="list-style-type: none"> (b) Other - For "the Pooled Quota of starch or similar articles" - Containing added sugar - Other 		X																					
190190.176			Xq1																					
190190.177			Xq1																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
190190.179	- Other (3) Mochi (rice-cake), dango and similar rice products, excluding a kind used as food suitable for infants or young children or dietic purpose		X	S																				
	[1] Containing not more than 50% by weight of rice																							
	[1] Containing added sugar																							
190190.583	1. Containing not more than 15% by weight of sacrose		X																					
190190.585	2. Other		X																					
190190.586	[1] Other		X																					
	[2] Other																							
190190.587	- Imported by Japanese Government according to Article 50 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1984), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law																							
190190.588	- Other		X																					
	2. Other																							
	(1) Food preparations of goods of headings 04.01 to 04.04																							
	A. Containing added sugar																							
	(a) Containing less than 50% by weight of sacrose																							
190190.211	- Foods, the largest single ingredient of which is sugar by weight		X																					
	- Other																							
190190.216	- Whipped cream in pressurised containers	23.8%	B10		17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%												
190190.217	- Other	23.8%	P1C	P1C-5	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C
190190.219	(b) Other	29.8%	P1C	P1C-7	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C
	B. Other																							
190190.221	- Whipped cream in pressurised containers	21.3%	R19	S	13.3%	10.7%	8.0%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%
190190.229	- Other	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%												
190190.230	(2) Malt extract	9.0%	B10		6.5%	5.7%	4.9%	4.1%	3.3%	2.5%	1.6%	0.8%												

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
	(3) Other																							
	A Containing added sugar																							
	(b) Containing not more than 15% by weight of sucrose																							
190190.241	- Preparations of rice flour		X																					
190190.242	- Preparations of wheat flour	24.0%	PIC	PIC-3	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
190190.243	- Other	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%												
	(b) Other																							
	- Foods, the largest single ingredient of which is sugar by weight																							
190190.246	- Preparations of rice flour		X																					
190190.247	- Preparations of wheat flour	28.0%	PIC	PIC-3	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
190190.248	- Other	28.0%	PIC	PIC-5	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
	- Other																							
190190.251	- Preparations of rice flour		X																					
190190.252	- Preparations of wheat flour	23.8%	PIC	PIC-3	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
190190.253	- Other	23.8%	PIC	PIC-5	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
190190.261	- Put up in containers for retail sale, not more than 500 g each including container	13.6%	B10		9.9%	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%												
	- Other																							
190190.266	- Preparations of rice flour		X																					
190190.267	- Preparations of wheat flour	16.0%	PIC	PIC-3	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
190190.269	- Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%												
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, fusilli, gnocchi, farfalle, gemelli, farfalle, conchiglie, shells or not prepared																							
	Uncooked pasta, not stuffed or otherwise prepared																							
190211.000	Containing eggs	30 yen/kg	B8		20.00 yen/kg	16.67 yen/kg	13.33 yen/kg	10.00 yen/kg	6.67 yen/kg	3.33 yen/kg														
1902.19	Other																							
190219.010	1 Biefilin	27.20 yen/kg	R5		23.49 yen/kg	22.25 yen/kg	21.02 yen/kg	19.78 yen/kg	18.55 yen/kg	17.31 yen/kg	16.07 yen/kg	14.84 yen/kg												
	2 Other																							
	- Macaroni and spaghetti																							
190219.093	-- Spaghetti	30 yen/kg	B10		21.82 yen/kg	19.09 yen/kg	16.36 yen/kg	13.64 yen/kg	10.91 yen/kg	8.18 yen/kg	5.45 yen/kg	2.73 yen/kg												
190219.094	-- Macaroni	30 yen/kg	B10		21.82 yen/kg	19.09 yen/kg	16.36 yen/kg	13.64 yen/kg	10.91 yen/kg	8.18 yen/kg	5.45 yen/kg	2.73 yen/kg												
	- Other																							
190219.092	-- Udon, soba and soba		X																					
190219.099	-- Other	34 yen/kg	B10		24.73 yen/kg	21.64 yen/kg	18.55 yen/kg	15.45 yen/kg	12.36 yen/kg	9.27 yen/kg	6.18 yen/kg	3.09 yen/kg												

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
1902.20	Stuffed pasta, whether or not cooked or otherwise prepared																								
	1 Containing added sugar																								
190220.110	(1) Containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof, and also containing ebi predominating by weight over each of such other products	5.1%	B10	3.7%	3.2%	2.8%	2.3%	1.9%	1.4%	0.9%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
190220.190	(2) Other	23.8%	B10	17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
190220.210	(1) Containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof, and also containing ebi predominating by weight over each of such other products	5.1%	B10	3.7%	3.2%	2.8%	2.3%	1.9%	1.4%	0.9%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
190220.220	(2) Other	21.3%	B10	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1902.30	Other pasta																								
190230.100	1 Containing added sugar	23.8%	B10	17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
190230.210	- Instant Ramen and other instant noodles	21.3%	B10	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
190230.290	- Other	21.3%	B10	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
190240.000	Consious	24 yen/kg	B10	17.45 yen/kg	15.27 yen/kg	13.09 yen/kg	10.91 yen/kg	8.73 yen/kg	6.55 yen/kg	4.36 yen/kg	2.18 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes), cereals (other than maize (corn)) in grain form or in the form of flakes or other vegetable preparations (other than meal), processed, otherwise prepared, not elsewhere specified or included																								
1904.10	Prepared foods obtained by the swelling or roasting of cereals or cereal products																								
190410.010	1 Breakfast cereals other than obtained by merely the swelling or roasting of rice, wheat, triticale or barley	11.5%	B7	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Prepared foods containing not less than 50% by weight of those obtained by merely the swelling or roasting of rice, wheat, triticale or barley																								
	(1) Of rice																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
190410.211	<p>- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided in column 3 of paragraph 1 of Article 34 of the Law</p>		Xq1																					
190410.212	<p>- Other (2) Of wheat and triticale</p>		X																					
190410.221	<p>- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law</p>																							
	<p>-- For the tariff rate quotas in Japan's Schedule to the WTO Agreement</p>		Xq1																					
	<p>-- Other</p>	19.2%	PIC	PIC-1	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
	<p>Subject to an import make-up in accordance with Japan's Schedule to the WTO Agreement</p>		PIC																					PIC

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
190410.229	- Other		X	The originating goods classified under this tariff line belong to the subheading 1904.10, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 1904.0.221.																				
190410.231	(3) Of barley - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese government in response to a joint application from the Government of the Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		Xq1																					
190410.239	- Other		X																					
190410.300	3 Other	16.3%	B10		11.9%	10.4%	8.9%	7.4%	5.9%	4.4%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1904.20	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals																							
190420.100	1 Breakfast cereals 2 Prepared foods containing not less than 50% by weight of those obtained by merely the swelling of rice, wheat, triticale or barley (1) Of rice	11.5%	B7		7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
190420/211	<p>- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided in column 3 of paragraph 1 of Article 34 of the Law</p>		Xq1																					
190420/212	<p>- Other (2) Of wheat and triticale</p>		X																					
190420/221	<p>- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided in column 3 of paragraph 1 of Article 45 of the Law</p>																							
	<p>-- For the tariff rate quotas in Japan's Schedule to the WTO Agreement</p>		Xq1																					
	<p>-- Other</p>	19.2%	PIC	PIC-1	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
	<p>Subject to an import make-up in accordance with Japan's Schedule to the WTO Agreement</p>		PIC																					PIC

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
190420.229	- Other		X	The originating goods classified under this tariff line belong to the subheading 1904.20, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190420.221.																				
190420.231	(3) Of barley - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese government in response to a joint application for import procedure from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																							
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	19.2%	Xq1																					
	-- Other Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement		PIC	PIC-1	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
190420.239	- Other		X	The originating goods classified under this tariff line belong to the subheading 1904.20, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190420.231.																					
190420.300	3 Other	16.3%	B10		11.9%	10.4%	8.9%	7.4%	5.9%	4.4%	3.0%	1.5%													
1904.30	Bulgur wheat																								
190430.010	Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law on imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
	For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																						
	- Other	25.0%	PIC	Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement																					
			PIC	PIC-1	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
	- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	PIC	PIC-1	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
190490.290	- Other		X	The originating goods classified under this tariff line belong to the subheading 1904.50, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190490.210.																				
	3 Of barley																							
190490.310	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), and imported to be purchased and sold by Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																							
	- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																					
	- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	PIC	PIC-1	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year			
190490.390	- Other			The originating goods classified under this tariff line belong to the subheading 1904.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190490.310.																						
190490.400	4 Other		X																							
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa, communion wafers, empty cassettes of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products																									
190510.000	Crispbread	9.0%	B10		6.5%	5.7%	4.9%	4.1%	3.3%	2.5%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
190520.000	Gingerbread and the like	18.0%	B10		13.1%	11.5%	9.8%	8.2%	6.5%	4.9%	3.3%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
190531.000	Sweet biscuits, waffles and wafers																									
190531.000	Sweet biscuits	20.4%	B10		14.8%	13.0%	11.1%	9.3%	7.4%	5.6%	3.7%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190532.000	Waffles and wafers	18.0%	B8		12.0%	10.0%	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190540.000	Rusk, toasted bread and similar toasted products	9.0%	B7		5.6%	4.5%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1905.90	Other																									
190590.100	1 Bread, ship's biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit	9.0%	B7		5.6%	4.5%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190590.200	2 Communion wafers, empty cassettes of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																									
	(1) Containing added sugar																									
190590.311	A Arare, Senbei and similar rice products		X																							
190590.312	B Biscuits, cookies and crackers	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190590.314	C Crisp savoury food products, made from a dough based on potato powder	9.0%	B5		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	D Other																									
190590.313	- Pizza, chilled or frozen	24.0%	B8		16.0%	13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190590.319	- Other	25.5%	B5		12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																									
190590.321	A Arare, Senbei and similar rice products		X																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
190590.322	B Biscuits, cookies and crackers	13.0%	B5		6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
190590.323	C Crisp savoury food products, made from a dough based on potato powder	9.0%	B5		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
190590.329	D Other	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Chapter 20 Preparations of vegetables, fruit, nuts or other parts of plants																							
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid																							
2001.10	Cucumbers and gherkins																							
200110.100	1 Containing added sugar	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2001.90	Other																							
	1 Containing added sugar																							
200190.120	(2) Sweet corn	10.5%	B5		5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
200190.230	(3) Sweet corn	7.5%	B5		3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid																							
2002.90	Other																							
200290.100	1 Containing added sugar	13.4%	B5		6.7%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
	(1) Tomato puree and tomato paste																							
	- In airtight containers																							
	Note: The goods, above mentioned, which are of the kind mentioned in sub-section 1 of the definition of "exported fish or shellfish for export and re-exported shall be exempted from customs duty in accordance with the provisions of the Customs Law (Law No. 61 of 1954).																							
200290.211	** For the quantity within the limits of a tariff quota for manufacture of tomato ketchup and other tomato sauces stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import		Xq2																					
	Note: The tariff quota shall be calculated on the basis of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions.																							
200290.219	-- Other	16.0%	B5		8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
200290.221																									
200290.229		16.0%	B5		8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid																								
2003.10	Mushrooms of the genus <i>Agaricus</i>																								
	2. Other																								
	(1) In airtight containers not more than 10 kg each including container																								
200310.211	- French mushrooms	13.6%	B5		6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06																								
2004.10	Potatoes																								
200410.100	1 Cooked, not otherwise prepared	8.5%	B3		2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2. Other																								
200410.210	(1) Mashed potatoes	13.6%	B5		6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200410.220	(2) Other	9.0%	B5		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2004.90	Other vegetables and mixtures of vegetables																								
	1 Containing added sugar																								
200490.110	(1) Sweet corn	10.5%	B5		5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200490.120	(2) Other	23.8%	B5		11.9%	7.9%	4.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2. Other																								
	(1) Asparagus and leguminous vegetables																								
200490.212	- Leguminous vegetables	17.0%	B10		12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200490.220	(2) Bamboo shoots	13.6%	B5		6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200490.230	(3) Sweet corn	7.5%	B5		3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(4) Young corn cobs																								
200490.291	- Other	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06																								
2005.10	Homogenised vegetables																								
200510.100	1 Containing added sugar	16.8%	B5		8.4%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
200510.200	2 Other	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2005.20	Potatoes																						
200520.100	1 Mashed potatoes and potato flakes	13.6%	B10		9.9%	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
200520.210	(1) In airtight containers not more than 10 kg each including container	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200520.220	(2) Other	9.0%	B7		5.6%	4.5%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2005.40	Peas (<i>Pisum sativum</i>)																						
	1 Containing added sugar																						
200540.110	(1) Unshelled	13.4%	B5		11.6%	11.0%	10.4%	9.7%	9.1%	8.5%	7.9%	7.3%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%
200540.190	(2) Other	23.8%	P1C	P1C-7	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C
	2 Other																						
	(1) In airtight containers not more than 10 kg each including container																						
200540.212	B Other	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
200540.222	B Other	13.6%	B5		6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Beans (<i>Urges</i> spp., <i>Phaseolus</i> spp.)																						
2005.51	Beans, shelled																						
	1 Containing added sugar																						
200551.110	(1) In airtight containers, containing tomato puree or other kind of tomato preparation and meat of swine, lamb or other pig fat	14.0%	B7		8.8%	7.0%	5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200551.190	(2) Other	23.8%	P1C	P1C-7	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C
200551.200	2 Other	17.0%	B10		12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2005.59	Other																						
	2 Other																						
200559.210	(1) In airtight containers not more than 10 kg each including container	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2005.60	Asparagus																						
200560.010	1 In airtight containers not more than 10 kg each including container	16.0%	B7		10.0%	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200560.020	2 Other	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2005.80	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)																						
200580.100	1 Containing added sugar	14.9%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other vegetables and mixtures of vegetables																						
2005.91	Bamboo-shoots																						
200591.100	1 Containing added sugar	13.4%	B5		6.7%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200591.900	2 Other	13.6%	B5		6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2005.99	Other																						
	1 Containing added sugar																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
200599.111	(1) Leguminous vegetables (pooddest out) A. In airtight containers, containing tomato puree or other kind of tomato preparation and meat of swine, lard or other pig fat	14.0%	B5		7.0%	4.7%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200599.119	B. Other	23.8%	PIC	PIC-7																					
200599.190	(2) Other	13.4%	B5		6.7%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200599.220	(2) Leguminous vegetables (pooddest out)	17.0%	B7		10.6%	8.5%	6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
20.06																									
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glazed or crystallised)																								
200600.010	1 Marmos glacé	12.6%	B10		9.2%	8.0%	6.9%	5.7%	4.6%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
200600.021	- Apricots	18.0%	B5		9.0%	6.0%	3.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter																								
2007.10	Homogenised preparations																								
200710.100	1 Containing added sugar	34.0%	B10		24.7%	21.6%	18.5%	15.5%	12.4%	9.3%	6.2%	3.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200710.200	2 Other	21.3%	B10		13.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2007.91	Citrus fruit																								
	1 Jams, fruit jellies and marmalades																								
	(1) Containing added sugar																								
200791.111	- Jams	16.8%	B5		8.4%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200791.119	- Fruit jellies and marmalades	16.8%	B3		4.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
200791.129	- Fruit jellies and marmalades	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Fruit puree and fruit pastes																								
200791.210	(1) Containing added sugar	34.0%	B10		24.7%	21.6%	18.5%	15.5%	12.4%	9.3%	6.2%	3.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200791.220	(2) Other	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2007.99	Other																								
	1 Jams and fruit jellies																								
	(1) Containing added sugar																								
200799.119	- Fruit jellies	16.8%	B5		8.4%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	(1) Containing added sugar																								
200799.211	- Fruit puree and fruit pastes	34.0%	B7		21.3%	17.0%	12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200799.219	- Other	34.0%	B5		17.0%	11.3%	5.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
200799.221	(2) Other																							
200799.229	- Fruit purée and fruit pastes	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2008	- Other	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included																							
	Nuts, ground-nuts and other seeds, whether or not mixed together																							
2008.11	Ground-nuts																							
	1 Containing added sugar																							
200811.110	(1) Peanut butter	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200811.120	(2) Other	23.8%	B5		11.9%	7.9%	4.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
200811.210	(1) Peanut butter	10.0%	B5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																							
	- Roasted ground-nuts																							
200811.291	- Unshelled	21.3%	B7		13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200811.292	- Other	21.3%	B7		13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200811.299	- Other	21.3%	B7		13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2008.19	Other, including mixtures																							
	1 Containing added sugar																							
	(2) Other																							
	A Cashew nuts and other roasted nuts																							
200819.191	- Cashew nuts	11.0%	B5		5.5%	3.7%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200819.192	- Other	11.0%	B5		5.5%	3.7%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																							
200819.193	- Chestnuts (in airtight containers not more than 10 kg each including container), not roasted	16.8%	B7		10.5%	8.4%	6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200819.199	- Other	16.8%	B5		8.4%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
	(2) Other																							
	C Coconut, Brazil nuts, paradise nuts, hazel nuts (<i>Corylus</i> spp.), cashew nuts and Ginkgo nuts																							
200819.226	- Ginkgo nuts	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	D Other																							
200819.229	(b) Other	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2008.20	Pineapples																							
	1 Containing added sugar																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year			
200820.111	(1) In airtight containers not more than 10 kg each including container, other than in pulp form, chopped or crushed - Concerning pineapples in this subheading 1-(C) and 2-(), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production (only the goods produced with Japanese fresh pineapples), and also in consideration of international market situation and other relevant conditions (in this subheading referred to as "the Fooled Quota").		Xq2																							
200820.119	- Other	33 yen/kg	R15	30.53 yen/kg	29.70 yen/kg	28.05 yen/kg	28.88 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg		
	(2) Other																									
200820.191	A In airtight containers not more than 10 kg each including container, in pulp form, chopped or crushed	25.5%	B10	18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%													Free		
200820.199	B Other	46.8%	B10	34.0%	29.8%	25.5%	21.3%	17.0%	12.8%	8.5%	4.3%														Free	
	2 Other																									
	(1) In airtight containers not more than 10 kg each including container, other than in pulp form, chopped or crushed																									
200820.211	- For "the Fooled Quota"		Xq2																							
200820.219	- Other	33 yen/kg	R15	30.53 yen/kg	29.70 yen/kg	28.88 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg		
200820.290	(2) Other	25.5%	B10	18.3%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%														Free	
2008.30	Citrus fruit																									
	1 Containing added sugar																									
200830.110	(1) In pulp form	29.8%	B10	21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%														Free	
200830.190	(2) Other	23.8%	B5	11.9%	7.9%	4.0%	Free	Free	Free	Free	Free														Free	
	2 Other																									
200830.210	(1) In pulp form	21.3%	B5	10.7%	7.1%	3.6%	Free	Free	Free	Free	Free														Free	
200830.290	(2) Other	17.0%	B5	8.5%	5.7%	2.8%	Free	Free	Free	Free	Free														Free	
2008.40	Pears																									
	1 Containing added sugar																									
	(1) In pulp form																									
200840.111	A In airtight containers	15.0%	B5	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free														Free	
200840.119	B Other	21.0%	B5	10.5%	7.0%	3.5%	Free	Free	Free	Free	Free														Free	
	(2) Other																									Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
200840.191	A in airtight containers	10.8%	B5		5.4%	3.6%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200840.199	B Other	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
	(1) In pulp form																							
200840.211	A in airtight containers	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200840.219	B Other	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																							
200840.291	A in airtight containers	9.0%	B7		5.6%	4.5%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200840.299	B Other	10.8%	B5		5.4%	3.6%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2008.50	Apricots																							
	1 Containing added sugar																							
200850.110	(1) In pulp form	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200850.190	(2) Other	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
200850.210	(1) In pulp form	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200850.290	(2) Other	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2008.60	Cherries																							
	1 Containing added sugar																							
200860.110	(1) In pulp form	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200860.190	(2) Other	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
200860.210	(1) In pulp form	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200860.290	(2) Other	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2008.70	Peaches, including nectarines																							
	1 Containing added sugar																							
	(1) In pulp form																							
200870.111	A in airtight containers	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200870.119	B Other	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																							
	A in airtight containers																							
200870.192	(b) Other	8.0%	B5		4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200870.199	B Other	13.4%	B5		6.7%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
	(1) In pulp form																							
200870.211	A in airtight containers	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200870.219	B Other	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																							
200870.299	B Other	9.6%	B5		4.8%	3.2%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2008.80	Strawberries																							
	1 Containing added sugar																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
200880.110	(1) In pulp form	21.0%	B5		10.5%	7.0%	3.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200880.190	(2) Other	11.0%	B5		5.5%	3.7%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
200880.210	(1) In pulp form	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200880.290	(2) Other	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other, including mixtures other than those of subheading 2008.19																							
200891.000	Palm hearts	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2008.93	Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>)																							
	1 Containing added sugar																							
200893.110	(1) In pulp form	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
200893.210	(1) In pulp form	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200893.220	(2) Other	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2008.97	Mixtures																							
	2 Other																							
	(1) Containing added sugar																							
200897.211	A. In pulp form	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200897.219	B Other	23.8%	B5		11.9%	7.9%	4.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																							
200897.221	A. In pulp form	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2008.99	Other																							
200899.100	1 Ume (fruit of <i>Malme plum</i>)	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
	(1) Containing added sugar																							
200899.215	A. In pulp form	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(b) Other																							
	(2) Other																							
	A. In pulp form																							
	(a) Bananas, avocados and prunes																							
200899.222	• Prunes	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(b) Other																							
200899.227	• Other	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	B Other																							
200899.228	(c) Frozen taros (<i>Colocasia</i> spp.)	10.0%	B5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(d) Other																							
200899.251	• Sweetpotatoes, whole or in pieces, dried after simply steaming or boiling in water	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
200809.259	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2009.11	Orange juice																								
	Frozen																								
	1 Containing added sugar																								
200911.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	25.5%	B10		18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200911.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10		21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200911.210	2 Other																								
200911.290	(1) Not more than 10% by weight of sucrose	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200911.290	(2) Other	25.5%	B5		12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2009.12	Not frozen, of a Briv value not exceeding 20																								
	1 Containing added sugar																								
200912.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	25.5%	B10		18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200912.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10		21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200912.210	2 Other																								
200912.210	(1) Not more than 10% by weight of sucrose	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200912.290	(2) Other	25.5%	B10		18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2009.19	Other																								
	1 Containing added sugar																								
200919.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	25.5%	B10		18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200919.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10		21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200919.210	2 Other																								
200919.210	(1) Not more than 10% by weight of sucrose	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200919.290	(2) Other	25.5%	B5		12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2009.21	Grapefruit (including pomelo) juice																								
	Of a Briv value not exceeding 20																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
200921 110	1 Containing added sugar (1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B7		14.4%	11.5%	8.6%	5.8%	2.9%		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200921 190	(2) Other 29.8% or 23 yen/kg, whichever is the greater		B7	18.6% or 14.38 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	11.2% or 8.63 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	3.7% or 2.88 yen/kg, whichever is the greater			Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200921 210	2 Other (1) Not more than 10% by weight of sucrose	19.1%	B7		11.9%	9.6%	7.2%	4.8%	2.4%		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200921 290	(2) Other	25.5%	B7		15.9%	12.8%	9.6%	6.4%	3.2%		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009 29	Other																						
200929 110	1 Containing added sugar (1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B7		14.4%	11.5%	8.6%	5.8%	2.9%		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200929 190	(2) Other 29.8% or 23 yen/kg, whichever is the greater		B7	18.6% or 14.38 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	11.2% or 8.63 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	3.7% or 2.88 yen/kg, whichever is the greater			Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200929 210	2 Other (1) Not more than 10% by weight of sucrose	19.1%	B7		11.9%	9.6%	7.2%	4.8%	2.4%		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200929 290	(2) Other	25.5%	B5		12.8%	8.5%	4.3%	Free	Free		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009 31	Juice of any other single citrus fruit Of a Brix value not exceeding 20																						
200931 110	1 Containing added sugar (1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B5		11.5%	7.7%	3.8%	Free	Free		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200931 190	(2) Other 29.8% or 23 yen/kg, whichever is the greater		B10	21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009 39	2 Other																						
200931 219	(1) Not more than 10% by weight of sucrose C Other	19.1%	B5		9.6%	6.4%	3.2%	Free	Free		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200931 290	(2) Other	25.5%	B5		12.8%	8.5%	4.3%	Free	Free		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009 39	Other																						
200939 110	1 Containing added sugar (1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B5		11.5%	7.7%	3.8%	Free	Free		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
200939190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10		21.7% or 16.75 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	(1) Not more than 10% by weight of sucrose																								
200939219	C Other	19.1%	B5		9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200939290	(2) Other	25.5%	B5		12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Pineapple juice																								
200941	Of a Brix value not exceeding 20																								
	1 Containing added sugar																								
200941110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B10		16.7%	14.6%	12.5%	10.5%	8.4%	6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200941190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10		21.7% or 16.75 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	(1) Not more than 10% by weight of sucrose																								
200941210	(1) Not more than 10% by weight of sucrose	19.1%	B10		13.9%	12.2%	10.4%	8.7%	6.9%	5.2%	3.5%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200941290	(2) Other	25.5%	B10		18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200949	Other																								
	1 Containing added sugar																								
200949110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B10		16.7%	14.6%	12.5%	10.5%	8.4%	6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200949190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10		21.7% or 16.75 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	(1) Not more than 10% by weight of sucrose																								
200949210	(1) Not more than 10% by weight of sucrose	19.1%	B10		13.9%	12.2%	10.4%	8.7%	6.9%	5.2%	3.5%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200949290	(2) Other	25.5%	B10		18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200950	Tomato juice																								
200950100	1 Containing added sugar	29.8%	B5		14.9%	9.9%	5.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200950200	2 Other	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Grape juice (including grape must)																								
200961	Of a Brix value not exceeding 30																								
	1 Containing added sugar																								
200961110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B5		11.5%	7.7%	3.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
200961.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B5		14.9% or 11.50 yen/kg, whichever is the greater	9.9% or 7.67 yen/kg, whichever is the greater	5.0% or 3.83 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200961.200	2 Other	19.1%	B5		9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.69	Other																							
	1 Containing added sugar																							
200969.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B5		11.3%	7.7%	3.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200969.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10		21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200969.290	2 Other	25.5%	B10		18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.71	Apple juice																							
	Of a Brix value not exceeding 20																							
	1 Containing added sugar																							
200971.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B10		16.7%	14.6%	12.5%	10.5%	8.4%	6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200971.190	(2) Other	34.0% or 23 yen/kg, whichever is the greater	B10		24.7% or 16.73 yen/kg, whichever is the greater	21.6% or 14.64 yen/kg, whichever is the greater	18.5% or 12.55 yen/kg, whichever is the greater	15.5% or 10.45 yen/kg, whichever is the greater	12.4% or 8.36 yen/kg, whichever is the greater	9.3% or 6.27 yen/kg, whichever is the greater	6.2% or 4.18 yen/kg, whichever is the greater	3.1% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200971.210	2 Other	19.1%	B10		13.9%	12.2%	10.4%	8.7%	6.9%	5.2%	3.5%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200971.290	(2) Other	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.79	Other																							
	1 Containing added sugar																							
200979.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B10		16.7%	14.6%	12.5%	10.5%	8.4%	6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200979.190	(2) Other	34.0% or 23 yen/kg, whichever is the greater	B10		24.7% or 16.73 yen/kg, whichever is the greater	21.6% or 14.64 yen/kg, whichever is the greater	18.5% or 12.55 yen/kg, whichever is the greater	15.5% or 10.45 yen/kg, whichever is the greater	12.4% or 8.36 yen/kg, whichever is the greater	9.3% or 6.27 yen/kg, whichever is the greater	6.2% or 4.18 yen/kg, whichever is the greater	3.1% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200979.210	2 Other	19.1%	B7		11.9%	9.6%	7.2%	4.8%	2.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200979.290	(2) Other	29.8%	B7		18.6%	14.9%	11.2%	7.5%	3.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Juice of any other single fruit or vegetable																							
2009.81	Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
200981110	1 Containing added sugar (1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B5		11.5%	7.7%	3.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200981190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B5	14.9% or 11.50 yen/kg, whichever is the greater	9.9% or 7.67 yen/kg, whichever is the greater	5.0% or 3.83 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200981210	2 Other (1) Not more than 10% by weight of sucrose	19.1%	B5		9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200981290	(2) Other	25.5%	B5		12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200989	Other																							
	1 Fruit juices																							
	(1) Containing added sugar																							
200989111	A Not more than 10% by weight of sucrose, naturally and artificially, contained	23.0%	B5		11.5%	7.7%	3.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200989119	B Other	29.8% or 23 yen/kg, whichever is the greater	B5	14.9% or 11.50 yen/kg, whichever is the greater	9.9% or 7.67 yen/kg, whichever is the greater	5.0% or 3.83 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																							
	A Not more than 10% by weight of sucrose																							
200989122	- Prune juice	14.4%	B5		7.2%	4.8%	2.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200989123	- Other	19.1%	B5		9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200989129	B Other	25.5%	B3		6.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Vegetable juices																							
200989210	(1) Containing added sugar	8.1%	B5		4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																							
200989221	- In airtight containers	9.0%	B5		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																							
200989231	- Carrot juice	7.2%	B5		3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	3 Other																							
200989310	(1) Containing added sugar	13.4%	B3		3.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200990	Mixtures of juices																							
	1 Consisting chiefly of fruit juices																							
	(1) Containing added sugar																							
200990111	A Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B5		11.5%	7.7%	3.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200990119	B Other	29.8% or 23 yen/kg, whichever is the greater	B10	21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
	(2) Other																								
200990.121	A Not more than 10% by weight of sacrose	19.1%	B5		9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200990.129	B Other	25.5%	B5		12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	3 Other																								
200990.910	(1) Containing added sugar	13.4%	B3		3.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Chapter 21 Miscellaneous edible preparations																								
21.01	Extracts, essences and concentrates of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate, roasted chicory, and other roasted coffee substitutes, and extracts, essences and concentrates thereof																								
	Extracts, essences and concentrates, of coffee, tea and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee																								
2101.11	Extracts, essences and concentrates																								
210111.100	1 Containing added sugar	24.0%	R20		16.8%	14.4%	12.0%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%
2101.12	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee																								
	1 Preparations with a basis of extracts, essences and concentrates																								
210112.110	(1) Containing added sugar	24.0%	P1C	P1C-5	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C
	2 Preparations with a basis of coffee																								
	(1) Not less than 30% of natural milk constituents by weight, calculated on the dry matter																								
	A Of a milkfat content, by weight, not exceeding 30%																								
210112.231	- For the Pooled Quota of other milk products ^a	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
210112.232	-- Other		X	S																					
	B Other																								
210112.236	- For the Pooled Quota of other milk products ^a	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
210112.237	-- Other		X	S																					
	(2) Other																								
	A Containing added sugar																								
	(a) Less than 50% by weight of sacrose																								
210112.241	- Those, the largest single ingredient of which is sugar by weight	28.0%	B10		20.4%	17.8%	15.3%	12.7%	10.2%	7.6%	5.1%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210112.242	-- Other	19.6%	B10		14.3%	12.5%	10.7%	8.9%	7.1%	5.3%	3.6%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210112.246	(b) Other	29.8%	P1C	P1C-5	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C
210112.249	B Other	15.0%	B5		7.5%	5.0%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
2101.20	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté																								
	2 Preparations with a basis of tea or maté																								
	(1) Not less than 30% of natural milk constituents by weight, calculated on the dry matter																								
	A Of a milkfat content, by weight, not exceeding 30%																								
210120.231	- For "the Pooled Quota of other milk products"	25.0%	R18		23.8%	23.3%	22.9%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	
210120.232	- Other		X	S																					
	B Other																								
210120.236	- For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	
210120.237	- Other		X	S																					
	(2) Other																								
	A Containing added sugar																								
	(b) Less than 50% by weight of sucrose																								
210120.241	- Those, the largest single ingredient of which is sugar by weight	21.0%	B10		15.3%	13.4%	11.5%	9.5%	7.6%	5.7%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
210120.242	- Other	16.8%	B10		12.2%	10.7%	9.2%	7.6%	6.1%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
210120.246	(b) Other	29.8%	PIG	PIG-5	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	
210120.247	B Other	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard																								
210310.000	Soya sauce	7.2%	B5		3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2103.20	Tomato ketchup and other tomato sauces																								
210320.010	1 Tomato ketchup	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
210320.090	2 Other tomato sauces	17.0%	B10		12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2103.30	Mustard flour and meal and prepared mustard																								
210330.200	2 Other	7.5%	B5		3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2103.90	Other																								
	1 Sauces																								
210390.110	(1) Mayonnaise	12.8%	B5		6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
210390.120	(2) French dressings and salad dressings	10.5%	B5		5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	(2) Other																								
210390.229	B Other	10.5%	B3		2.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
21.05																									
2105.00	Ice cream and other edible ice, whether or not containing cocoa																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	1. Containing added sugar																						
	(1) Less than 50% by weight of sucrose																						
	- Those, the largest single ingredient of which is sugar by weight																						
210500.111	- Ice cream	21.0%	R21	S	14.4%	12.2%	10.0%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%
210500.112	- Other	28.0%	B10	S	20.4%	17.8%	15.3%	12.7%	10.2%	7.6%	5.1%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
210500.113	- Ice cream	21.0%	R22	S	14.0%	11.7%	9.3%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
210500.119	- Other	23.8%	B10	S	17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210500.191	- Ice cream	29.8%	R23	S	19.8%	16.5%	13.2%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%
210500.199	- Other	29.8%	R5	S	25.7%	24.4%	23.0%	21.7%	20.3%	19.0%	17.6%	16.3%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%
	2 Other																						
210500.210	- Ice cream	21.3%	R21	S	14.6%	12.4%	10.1%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%
210500.290	- Other	21.3%	B10	S	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
21.06	Food preparations not elsewhere specified or included																						
2106.10	Protein concentrates and textured protein substances																						
	1 Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding protein concentrates not less than 80% of protein by weight, the largest ingredient is vegetable protein and put up in containers for retail sale by weight of less than 500 g each excluding container																						
	- For 'the Pooled Quota of other milk products'																						
210610.120	- Preparation of vegetable protein	12.5%	R6		9.4%	8.3%	7.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%
210610.130	- Other	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
210610.140	- Other		X	S																			
	2 Other																						
	(1) Containing added sugar																						
210610.211	A Less than 50% by weight of sucrose	16.8%	B10		12.2%	10.7%	9.2%	7.6%	6.1%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210610.219	B Other	21.0%	B10		15.2%	13.3%	11.4%	9.5%	7.6%	5.7%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
	A Vegetable protein																						
210610.221	- Protein concentrates containing by weight not less than 50% of vegetable protein and the largest ingredient is vegetable protein and put up in containers for retail sale by weight of less than 500 g each excluding container	10.6%	B5		5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210610.222	- Other	10.6%	B5		5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210610.229	B Other	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
210690	Other																							
	1 Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter																							
	(1) Of a milk fat content, by weight, not exceeding 36%																							
	- For "the Pooled Quota of other milk products"																							
210690.111	-- Base for non-alcoholic beverage, food supplement with a basis of vitamins and hydrolysed vegetable protein	12.0%	R6		9.0%	8.0%	7.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
210690.112	-- Other	21.0%	R6		15.8%	14.0%	12.3%	10.3%	10.5%	10.5%	10.3%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%
210690.119	- Other		X	S																				
	(2) Other																							
	- Prepared edible fats and oils containing more than 30% and not more than 70% by weight of those of heading 04.05																							
	-- For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import																							
	Note: The tariff quota shall be calculated on the basis of 18,977 ton for and in consideration of imported quantity in the preceding fiscal year (April-March), international market situation and other relevant conditions																							
210690.121	-- The place of origin, New Zealand		Xq1																					
210690.122	-- Other	25.0%	B20*		19.5%	17.7%	15.9%	14.1%	12.3%	10.5%	8.6%	6.8%	5.0%	4.5%	4.0%	3.5%	3.0%	2.5%	2.0%	1.5%	1.0%	0.5%	Free	Free
210690.123	-- Other		X	S																				
	- For "the Pooled Quota of other milk products"																							
210690.124	-- Base for non-alcoholic beverage, food supplement with a basis of vitamins and hydrolysed vegetable protein	12.0%	R5		10.4%	9.8%	9.3%	8.7%	8.2%	7.6%	7.1%	6.5%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
210690.125	-- Other	21.0%	R5		18.1%	17.2%	16.2%	15.3%	14.3%	13.4%	12.4%	11.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%
210690.129	- Other		X	S																				
	2 Other																							
	(1) Food preparations containing more than 30% by weight of one of those, rice, wheat including triticale or barley																							
	A Containing more than 30% by weight of rice																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
210690.517	<ul style="list-style-type: none"> Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order pursuant to paragraph 3 of Article 34 of the Law 		Xq1																					
210690.518	<ul style="list-style-type: none"> - Other 		X																					
210690.214	<ul style="list-style-type: none"> (a) Containing more than 30% by weight of wheat including triticale - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law 																							
	<ul style="list-style-type: none"> - For the tariff rate quota in Japan's Schedule to the WTO Agreement - Other 	25.0%	Xq1																					
	Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement		P/C	P/C-1	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
210690.215	- Other		X	The originating goods classified under this tariff line belong to the subheading 2106.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 210690.214.																				
210690.216	(b) Containing more than 30% by weight of barley - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply, Demand and Price of Staple Food (Law No. 113 of 1994), and sold by the Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																							
	- For the tariff rate quotas in Japan's Schedule to the WTO Agreement		Xq1																					
	- Other	25.0%	PIC	PIC-4																				PIC
	Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement		PIC																					PIC

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
210690.219	- Other		X	The originating goods classified under this tariff line belong to the subheading 2106.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 210690.216.																			
	(2) Other																						
	A Sugar syrup, containing added flavouring or colouring matter																						
210690.221	- Of sugar centrifugal		X	S																			
210690.229	- Other	29.8% or 23 yen/kg, whichever is the greater	B10	21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.35 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210690.230	B Chewing gum	5.0%	B5		2.5%	1.7%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210690.240	C Konnyaku	21.3%	R15		19.7%	19.2%	18.0%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%
	D Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume of higher than 0.5% vol																						
210690.246	(d) Preparations with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol	29.8% or 23 yen/kg, whichever is the greater	B5	14.0% or 11.20 yen/kg, whichever is the greater	9.9% or 7.67 yen/kg, whichever is the greater	5.0% or 3.83 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	E Other																						
	(a) Containing added sugar																						
	Bases for beverage, containing <i>Picea</i> , <i>ginseng</i> or its extract																						
210690.251	- Those, the largest single ingredient of which is sugar by weight	28.0%	P1C	P1C+5	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C
210690.259	- Other	23.8%	B5		11.9%	7.9%	4.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Food supplement with a basis of vitamins																						
	- Those, the largest single ingredient of which is sugar by weight																						
210690.261	- Containing lactose, milk protein or milkfat	12.5%	B5		6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210690.262	- Other	12.5%	B5		6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
210690.269	- Other	12.5%	B5		6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																						
	Less than 50% by weight of sucrose																						
	- Those, the largest single ingredient of which is sugar by weight																						
210690.271	- Containing lactose, milk protein or milkfat	28.0%	PIC	PIC-5	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
210690.272	- Other	25.5%	PIC	PIC-5	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
210690.273	- Those the largest single ingredient of which is products specified in subheading 1212.21 by weight	28.0%	Xb																				
210690.279	- Other	23.8%	B10		17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																						
210690.281	I Put up in containers for retail sale, not more than 500 g each including container	29.8%	PIC	PIC-5	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
210690.282	II Containing not less than 85% by weight of sucrose, excluding those put up in containers for retail sale, not more than 500 g each including container, those certified by a certification procedure stipulated by a cabinet order as imported to be repacked in containers for retail sale, not more than 500 g including container after repacking with change in ingredients, or those exceeding 257 yen/kg in value for customs duty	76.50 yen/kg	PIC	PIC-7	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
	III Other																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
210690.283	(1) Containing lactose, milk protein or milkfat - Put up in containers for retail sale, not more than 300 g each including container	29.8%	B10		21.6%	18.9%	16.2%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210690.284	- Other (1) Other	29.8%	PIC	PIC-7	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
210690.510	- Those the largest constituent of which is sorbitol by weight except for sugar																							
210690.590	- Other	29.8%	PIC	PIC-6	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
210690.291	(b) Other Prepared edible fats and oils, containing more than 15% and less than 30% by weight of those of heading 04.05		X	S																				
210690.293	Bases for beverage, non-alcoholic Other	10.0%	B5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																							
	I Food supplement with vitamins or hydrolysed vegetable protein																							
210690.296	- Hydrolysed vegetable protein	12.5%	B5		6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	II Other																							
	- Of products specified in subheading 1212.21																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
210690.401	— Formed into rectangular (including square), paper, sheets not more than 430 cm ² /piece, excluding seasoned	25.0%	Xb																					
210690.298	— Other	25.0%	Xb																					
210690.299	• Other	15.0%	B7		9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
Chapter 22. Beverages, spirits and vinegars																								
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09																							
2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured																							
2202.10.100	1 Containing added sugar	13.4%	B5		6.7%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																							
2202.91	Non-alcoholic beer																							
220291.100	1 Containing added sugar	13.4%	B3		3.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220299	Other																							
220299.100	1 Containing added sugar	13.4%	B3		3.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances																							
2205.90	Other																							
220590.100	1 Of an alcoholic strength by volume of less than 1% vol	19.1%	B5		9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
22.06	Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented cereals, other than those of heading 22.03, and alcoholic beverages specified or included																							
220600.100	1 Of an alcoholic strength by volume of less than 1% vol	29.8% or 23.0% ¹ , whichever is the greater	B5		14.9% or 11.50% ¹ , whichever is the greater	9.9% or 7.67% ¹ , whichever is the greater	5.0% or 3.83% ¹ , whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
220600.210	(1) Saké (Seishu and Dakushu)	70.40 yen/l	B10		51.20 yen/l	44.80 yen/l	38.40 yen/l	32.00 yen/l	25.60 yen/l	19.20 yen/l	12.80 yen/l	6.40 yen/l												
	(2) Other																							
220600.221	A Mixtures of fermented beverages (excluding Seshu), and products of heading 20.09 or 22.02	27 yen/l	B5		13.50 yen/l	9.00 yen/l	4.50 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																							
	(b) Other																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
22/0600.228	• Stipulated by the A of subparagraph 3 of paragraph 2 of Article 23 of the Liquor Tax Law (Law No. 6 of 1953) (fermented sugars, hop cones, water and articles stipulated by a cabinet order as materials)	42.40 yen/l	B10		30.84 yen/l	26.98 yen/l	23.13 yen/l	19.27 yen/l	15.42 yen/l	11.56 yen/l	7.71 yen/l	3.85 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
22/0600.229	- Other	42.40 yen/l	B5		21.20 yen/l	14.13 yen/l	7.07 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher, ethyl alcohol and other spirits, denatured, of any strength																							
2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher																							
	1 Of an alcoholic strength by volume of 90% vol or higher																							
	(2) Other																							
	B Other																							
220710.199	[2] Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2207.20	Ethyl alcohol and other spirits, denatured, of any strength																							
220720.100	1 Of an alcoholic strength by volume of 90% vol or higher	27.2%	B10		19.8%	17.3%	14.8%	12.4%	9.9%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220720.200	2 Other	38.10 yen/l	B10		27.71 yen/l	24.25 yen/l	20.78 yen/l	17.32 yen/l	13.85 yen/l	10.39 yen/l	6.93 yen/l	3.46 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol, spirits, liqueurs and other spirituous beverages																							
2208.90	Other																							
	1 Ethyl alcohol and distilled alcoholic beverages																							
	(2) Other																							
	A Ethyl alcohol																							
22/0890.123	(b) Other	82.50 yen/l	B10		60.00 yen/l	52.50 yen/l	45.00 yen/l	37.50 yen/l	30.00 yen/l	22.50 yen/l	15.00 yen/l	7.50 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																							
22/0890.129	(b) Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other spirituous beverages																							
22/0890.220	(1) Imitation sake and white sake	70.40 yen/l	B10		51.20 yen/l	44.80 yen/l	38.40 yen/l	32.00 yen/l	25.60 yen/l	19.20 yen/l	12.80 yen/l	6.40 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
22/0890.230	(2) Beverages with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol	29.8% or 23 yen/kg, whichever is the greater	B5		14.9% or 11.50 yen/kg, whichever is the greater	9.9% or 7.67 yen/kg, whichever is the greater	5.0% or 3.83 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
22/0890.240	(3) Other	88 yen/l	B10		64.00 yen/l	56.00 yen/l	48.00 yen/l	40.00 yen/l	32.00 yen/l	24.00 yen/l	16.00 yen/l	8.00 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
23.01	Chapter 23 Residues and waste from the food industries; prepared animal fodder																							
	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves																							
230110.000	Flours, meals and pellets, of meat or meat offal; greaves		X																					
23.09	Preparations of a kind used in animal feeding																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
230910	Dog or cat food, put up for retail sale																								
23091010	1 Containing not less than 10% of lactose by weight	Per each kilogramme, 59.50 yen plus 6 yen for every 1% exceeding 10% by weight of lactose contained	B5	Per each kilogramme, 29.75 yen plus 3 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilogramme, 19.83 yen plus 2 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilogramme, 9.92 yen plus 1 yen for every 1% exceeding 10% by weight of lactose contained	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
230990	Other																								
	2. Other																								
	(1) Containing not less than 10% of lactose by weight																								
230990219	B. Other	Per each kilogramme, 52.50 yen plus 5.30 yen for every 1% exceeding 10% by weight of lactose contained	B5	Per each kilogramme, 26.25 yen plus 2.65 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilogramme, 17.50 yen plus 1.77 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilogramme, 8.75 yen plus 0.88 yen for every 1% exceeding 10% by weight of lactose contained	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
	B. Other																								
	(b) Other																								
	Other																								
	In powders, meals, flakes, pellets, cubes or similar forms, containing less than 5% by weight of sugars evaluated as sucrose; less than 20% by weight of free starch; less than 35% by weight of crude protein, other than those be separable; 10% or more by weight of broken rice and flour or meal of rice taken together when means of separating methods provided by a tariff order																								
230990298	II Other	12.8%	B5		6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
24.02	Chapter 24 Tobacco and manufactured tobacco substitutes																								
240210000	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
24.03	Other manufactured tobacco and manufactured tobacco substitutes: "homogenised" or "reconstituted" tobacco; tobacco extracts and essences																							
	Smoking tobacco, whether or not containing tobacco substitutes in any proportion																							
240311.000	Water pipe tobacco specified in Subheading Note 1 to this Chapter	29.8%	B10		21.7%	19.0%	16.3%	13.3%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2403.19	Other																							
240319.100	1 Pipe tobacco	29.8%	B10		21.7%	19.0%	16.3%	13.3%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
240319.200	2 Other	3.4%	B5		1.7%	1.1%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																							
2403.99	Other																							
240399.200	2 Other																							
	- Heat-not-burn tobacco products	3.4%	B5		1.7%	1.1%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	3.4%	B10		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	Free
SECTION V MINERAL PRODUCTS																								
Chapter 25 Salt; sulphur, earths and stone, plastering materials, lime and cement																								
25.01																								
2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents, sea water																							
250100.010	1 Salt and pure sodium chloride, of which at least 70% by weight passes through a woven metal wire cloth sieve with an aperture of 2.8 mm, or agglomerated, other than those in aqueous solution	0.50 yen/kg	B10		0.36 yen/kg	0.32 yen/kg	0.27 yen/kg	0.23 yen/kg	0.18 yen/kg	0.14 yen/kg	0.09 yen/kg	0.05 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
SECTION VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES																								
Chapter 29 Organic chemicals																								
29.05	Acydic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives																							
	Other polyhydric alcohols																							
290544.000	Deglicitol (sorbitol)	17.0%	B10	S	12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxoacids; their halogenated, sulphonated, nitrated or nitrosated derivatives																							
	Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives																							
291814.000	Citric acid	6.5%	B5		3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2918.15	Salts and esters of citric acid																							
291815.010	1 Calcium citrate	6.5%	B5		3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
Chapter 33 Essential oils and resinoids, perfumery, cosmetic or toilet preparations																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
33.01	Essential oils (terpenes or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the distillation of essential oils; aqueous distillates and aqueous solutions of essential oils																							
3301.25	Essential oils other than those of citrus fruit Of other fruits																							
3301.25.01	1 Peppermint oil obtained from <i>Mentha arvensis</i>				4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3301.25.01.19	(2) Other	9.0%	B5																					
35.03	Chapter 35: Albuminoidal substances; modified starches; glues; enzymes																							
3503.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding enzyme glues of heading 35.01																							
3503.00.01	3 Other																							
3503.00.01.1	- Gelatin	17.0%	B15		13.8%	12.8%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	Free	Free	Free	Free	Free	Free	Free
3503.00.01.2	- Glues	17.0%	B15		13.8%	12.8%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	Free	Free	Free	Free	Free	Free	Free
35.05	Dextrins and other modified starches (for example pregelatinised or esterified starches); glues based on starches; or on dextrans or other modified starches																							
3505.10	Dextrins and other modified starches																							
3505.10.100	1 Esterified starches and other starch derivatives	6.8%	B5***		6.8%	6.8%	6.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3505.10.200	2 Other	21.3% or 25.50 yen/kg, whichever is the greater	B10	S	15.5% or 18.55 yen/kg, whichever is the greater	13.6% or 16.23 yen/kg, whichever is the greater	11.6% or 13.91 yen/kg, whichever is the greater	9.7% or 11.59 yen/kg, whichever is the greater	7.7% or 9.27 yen/kg, whichever is the greater	5.8% or 6.95 yen/kg, whichever is the greater	4.64 yen/kg, whichever is the greater	1.9% or 2.32 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3505.20.000	Glues	21.3% or 25.50 yen/kg, whichever is the greater	B10		15.5% or 18.55 yen/kg, whichever is the greater	13.6% or 16.23 yen/kg, whichever is the greater	11.6% or 13.91 yen/kg, whichever is the greater	9.7% or 11.59 yen/kg, whichever is the greater	7.7% or 9.27 yen/kg, whichever is the greater	5.8% or 6.95 yen/kg, whichever is the greater	4.64 yen/kg, whichever is the greater	1.9% or 2.32 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	SECTION VIII RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS, TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)																							
	Chapter 41: Raw hides and skins (other than furskins) and leather																							
41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split																							
4101.20	Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved																							
	2 Other																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
410120/211	<p>• For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import</p> <p>Note: The tariff quota shall be calculated on the basis of 214,000 m² on hides and skins of bovine (including buffalo) or equine animals which have undergone a tanning process (including pre-tanning) which is reversible of 4101.202, 4101.202, and 41092, tanned or treated with skins of bovine animals of heading 4101.202, 4104.412, 4104.412(2), 4104.412(2), 4104.492(2) and 4104.492(2), and leather of bovine (including buffalo) or equine animals of 4107.112(2), 4107.122(2), 4107.192(2), 4107.912(2), 4107.922(2) and 4107.992(2) (hereinafter in this heading and headings 41.04 and 41.07 referred to as "the Pooled Quota (First Category)").</p>		Xq1	The originating goods classified under the out-of-quota tariff line (410120/212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410120/211).																					
410120/212	• Other	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%												Free	
4101.50	Whole hides and skins, of a weight exceeding 16 kg																							Free	
	2. Other																								
410150/211	• For "the Pooled Quota (First Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410150/212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410150/211).																					
410150/212	• Other	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%												Free	
4101.90	Other, including butts, heads and bellies																							Free	
	2. Other																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
410190.211	• For "the Pooled Quota (First Category)"																							
			Xq1	The originating goods classified under the out-of-quota tariff line (410190.212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410190.211)	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410190.212	- Other	12.0%	B10																					Free
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter																							
4103.30	Of swine																							
410330.200	2 Other	6.0%	B8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared																							
	In the wet state (including web-blue)																							
4104.11	Full grains, unsplit, grain splits																							
	2 Other																							
410411.211	• For "the Pooled Quota (First Category)"																							
			Xq1	The originating goods classified under the out-of-quota tariff line (410411.212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410411.211)	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410411.212	- Other	12.0%	B10																					Free
4104.19	Other																							
	2 Other																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
410419.211	- For "the Pooled Quota (First Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410419.212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410419.211)																					
410419.212	- Other	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%												Free	
	In the dry state (crust)																								
4104.41	Full grains, unsplit, grain splits 1 Tanned (including retanned) but not further prepared																								
	(2) Other																								
410441.121	- For "the Pooled Quota (First Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410441.122) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410441.121)																					
410441.122	- Other	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%													Free
	2 Other																								
	(1) Dyed or coloured																								
	- Dyed or coloured, excluding white or cream leather of a weight per square meter exceeding 2.6 g/m²; buffalo leather and roller leather																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
410441.211	<p>— For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import</p> <p>Note: The tariff quota shall be calculated on the basis of 1,466,000 m² or tanned or crusted hides or skins of ovine or caprine animals of 4104.41.2.2.1 and 4104.49.2.4.1 and leather of bovine (including buffalo) or equine animals of 4107.11.2.4.1, 4107.12.2.4.1, 4107.19.2.4.1, 4107.91.2.4.1, 4107.92.2.4.1 and 4107.99.2.4.1 (hereinafter in this heading and heading 41.07 referred to as "the Pooled Quota (Second Category)").</p>	13.3%	Xq1	The originating goods classified under the out-of-quota tariff line (410441.212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410441.211).	9.7%	8.5%	7.3%	6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
410441.212	<p>— Other</p>	13.3%	B10																						
410441.213	<p>— For "the Pooled Quota (Second Category)"</p>			The originating goods classified under the out-of-quota tariff line (410441.219) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410441.213).																					
410441.219	<p>— Other</p> <p>(2) Other</p>	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410441.221	<p>* For "the Pooled Quota (First Category)"</p>			The originating goods classified under the out-of-quota tariff line (410441.222) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410441.221).																					
410441.222	<p>• Other</p>	12.0%	B10		8.7%	7.6%	6.3%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
410449	Other 1 Tanned (including retanned) but not further prepared (2) Other																							
410449121	• For "the Pooled Quota (First Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410449.122) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410449.121)	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410449122	• Other 2 Other (1) Dried or coloured	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410449211	• For "the Pooled Quota (Second Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410449.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410449.211)	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410449212	• Other (2) Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
410449.221	• For "the Pooled Quota (First Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410449.222) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410449.221)	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410449.222	• Other	12.0%	B10																					
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared																							
4105.30	In the dry state (crust)																							
	1 Dyed or coloured																							
410530.111	• For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 1,070,000 m ² on tanned or crust hides and skins of sheep or lamb of 4105.30+1, tanned or crust hides and skins of goat or kid of 4106.22+1, sheep or lamb skin leather of 4112.00+2-(1), and goats or kids skin leather of 4113.10+2-(1) (hereinafter in this subheading and subheadings 4106.22, 4112.00 and 4113.10 referred to as "the Pooled Quota")		Xq1	The originating goods classified under the out-of-quota tariff line (410530.112) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410530.111)																				
410530.112	• Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
41.06	Tanned or crust hides and skins of other animals, without wool or fur on, whether or not split, but not further prepared																							
	Of goats or kids																							
4106.22	In the dry state (crust)																							
	1 Dyed or coloured																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
410622.111	- For "the Fooled Quota"																								
410622.112	- Other	16.0%	B10	The originating goods classified under the out-of-quota tariff line (410622.112) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410622.111).	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Of swine																								
410631.000	In the wet state (including wet-blue)	6.0%	B8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4106.32	In the dry state (crust)																								
410632.100	1 Dyed or coloured	8.0%	B8		5.3%	4.4%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
410632.200	2 Other	6.0%	B8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
410640	Of reptiles																								
	2 Other																								
	(1) Dyed or coloured																								
	A Of alligators, crocodiles or lizards																								
410640.211	- Of alligators or crocodiles	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
410640.212	- Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
410640.214	B Other	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
4106.92	In the dry state (crust)																								
	1 Dyed or coloured																								
410692.110	- Of ostriches	6.0%	B8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
410692.190	- Other	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
41.07	Leather further prepared after tanning or crusting, (including parchment-dressed leather, or bovine (including buffalo) or equine animals, without their hair, scales or not split, other than leather of heading 41.14																								
	Whole hides and skins																								
4107.11	Full grains, unsplit																								
410711.100	1 Parchment-dressed	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	(1) Dyed, coloured, stamped or embossed																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
410711.211	<ul style="list-style-type: none"> Dyed or colored, excluding whole bovine skin leather of a unit surface area not exceeding 2,6 m², and buffalo leather and roller leather For "the Pooled Quota (Second Category)" 		Xq1	The originating goods classified under the out-of-quota tariff line (410711.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410711.211)																					
410711.212	<ul style="list-style-type: none"> Other Other 	13.3%	B10		9.7%	8.5%	7.3%	6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
410711.213	<ul style="list-style-type: none"> For "the Pooled Quota (Second Category)" 		Xq1	The originating goods classified under the out-of-quota tariff line (410711.219) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410711.213)																					
410711.219	<ul style="list-style-type: none"> Other Other 	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
410711.221	<ul style="list-style-type: none"> For "the Pooled Quota (First Category)" 		Xq1	The originating goods classified under the out-of-quota tariff line (410711.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410711.221)																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
410711.222	- Other	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%												Free	
410712	Grain splits																								Free
410712.100	1 Parchment-dressed	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%													Free
	2 Other																								
	(1) Dyed, coloured, stamped or embossed																								
	- Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2.0 m ² , and buffalo leather and roller leather																								
410712.211	- For "the Footed Quota (Second Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410712.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410712.211).																					
410712.212	- Other	13.3%	B10		9.7%	8.5%	7.3%	6.0%	4.8%	3.6%	2.4%	1.2%													Free
	- Other																								
410712.213	- For "the Footed Quota (Second Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410712.219) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410712.213).																					
410712.219	- Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%													Free
	(2) Other																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
410712.221	• For "the Pooled Quota (First Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410712.222) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410712.221)																					
410712.222	- Other	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%												Free	
410719	Other																								Free
410719.100	1 Fuchment-dressed	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%													Free
	2 Other																								Free
	(1) Dyed, coloured, stamped or embossed																								
410719.211	- For "the Pooled Quota (Second Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410719.212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410719.211)																					
410719.212	- Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%													Free
	(2) Other																								Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
410719.221	For "the Pooled Quota (First Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410719.222) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410719.221)																				
410719.222	- Other	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other, including sides																							
4107.91	Full grains, unsplit																							
410791.100	1 Parchment-dressed	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
	(1) Dyed, colored, stamped or embossed																							
	- Dyed or colored, excluding buffalo leather and roller leather																							
410791.211	- For "the Pooled Quota (Second Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410791.212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410791.211)																				
410791.212	- Other	13.3%	B10		9.7%	8.5%	7.3%	6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
410791.213	For "line Footed Quota (Second Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410791.219) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410791.213).	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410791.219	- Other	16.0%	B10																					
410791.221	For "line Pooled Quota (First Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410791.222) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410791.221).	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410791.222	- Other	12.0%	B10																					
410792	Gram splits																							
410792.100	1 Parchment-dressed	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
	(1) Dyed, coloured, stamped or embossed																							
	- Dyed or coloured, excluding buffalo leather and roller leather																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
410792.211	- For "the Pooled Quota (Second Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410792.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410792.211)	9.7%	8.5%	7.3%	6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410792.212	- Other	13.3%	B10																					Free
410792.213	- For "the Pooled Quota (Second Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410792.219) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410792.213)	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410792.219	- Other	16.0%	B10																					Free
410792.221	- For "the Pooled Quota (First Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410792.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410792.221)	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410792.222	- Other	12.0%	B10																					Free
410799	Other																							Free
410799.100	1 Parchment-dressed	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
	2 Other																							
410799.211	(1) Dyed, coloured, stamped or embossed - For "the Pooled Quota (Second Category)"			The originating goods classified under the out-of-quota tariff line (410799.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410799.211)																				
410799.212	- Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%												Free
410799.221	(2) Other - For "the Pooled Quota (First Category)"			The originating goods classified under the out-of-quota tariff line (410799.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410799.221)																				
410799.222	- Other	12.0%	B10		8.7%	7.6%	6.3%	5.5%	4.4%	3.3%	2.2%	1.1%												Free
4112.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lambs, without wool on, whether or not split, other than leather of heading 41.14																							
411200.100	1 Parchment-dressed 2 Other	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%												Free
	(1) Dyed, coloured, stamped or embossed																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
411200.211	• For "the Pooled Quota"																							
411200.212	• Other	16.0%	B10	The originating goods classified under the out-of-quota tariff line (411200.212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (411200.211).	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4113	Leather (other than that of heading 41.14) prepared after tanning or existing, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14		Xq1																					
4113.10	Of goats or kids																							
411310.100	1 Parchment-dressed	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
	(1) Dyed, coloured, stamped or embossed																							
411310.211	• For "the Pooled Quota"																							
411310.212	• Other	16.0%	B10	The originating goods classified under the out-of-quota tariff line (411310.212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (411310.211).	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4113.20	Of swine																							
411320.100	1 Parchment-dressed	6.0%	B8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
411320.210	(1) Dyed, coloured, stamped or embossed	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411320.220	(2) Other	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4113.30	Of reptiles																							
411330.100	1 Parchment-dressed	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
	(1) Dyed, coloured, stamped or embossed																							
	A Of alligators, crocodiles or lizards																							
411330.211	- Of alligators or crocodiles	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411330.212	- Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																							
411330.221	- Of turtles and tortoise	6.0%	B8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411330.222	- Other	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4113.90	Other																							
411390.100	1 Parchment-dressed	6.0%	B8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
	(1) Dyed, coloured, stamped or embossed																							
411390.211	- Of ostriches	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411390.212	- Other	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather																							
411410.000	Chamois (including combination chamois) leather	25.0%	B15		20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free	Free
4114.20	Patent leather and patent laminated leather; metallised leather																							
411420.010	1 Metallised leather	20.0%	B15		16.3%	15.0%	13.8%	12.3%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free
411420.090	2 Other	28.0%	B15		22.8%	21.0%	19.3%	17.3%	15.8%	14.0%	12.3%	10.3%	8.8%	7.0%	5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strips, whether or not in rolls, trimmings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour																							
411510.000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strips, whether or not in rolls	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411520.000	Trimmings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	3.0%	B8		2.0%	1.7%	1.3%	1.0%	0.7%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 42 Articles of leather, saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)																							
42.01	Saddlery and harness for any animal (including leathers, knee pads, muffs, stirrups, girths, saddle cloths, saddle bags, leg coats and the like), of any material	5.3%	B10		3.9%	3.4%	2.9%	2.4%	1.9%	1.4%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper																							
4202.11	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers																							
4202.11.100	With outer surface of leather or of composition leather																							
4202.11.100	1 Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty.	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.11.200	2 Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.12	With outer surface of plastics or of textile materials																							
4202.12.100	1 Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty.	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.12.200	2 Other																							
4202.12.210	(1) With outer surface of plastic sheeting or textile materials	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.12.220	(2) Other	4.6%	B10		3.3%	2.9%	2.5%	2.1%	1.7%	1.3%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.19.000	Other	4.1%	B10		3.0%	2.6%	2.2%	1.9%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Handbags, whether or not with shoulder strap, including those without handle																							
4202.21	With outer surface of leather or of composition leather																							
4202.21.110	1 Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty.	14.0%	B10		10.2%	8.9%	7.6%	6.4%	5.1%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.21.120	(1) Of leather																							
4202.21.120	(2) Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
	2 Other																							
420221.210	(1) Of leather	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420221.220	(2) Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.22	With outer surface of sheeting of plastics or of textile materials																							
420222.100	1 Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bebekko, more than 6,000 yen/piece in value for customs duty.	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420222.200	2 Other	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420229.000	Other	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.31	Articles of a kind normally carried in the pocket or in the handbag.																							
4202.31	With outer surface of leather or of composition leather																							
420231.100	1 Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bebekko, more than 6,000 yen/piece in value for customs duty.	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420231.200	2 Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.32	With outer surface of sheeting of plastics or of textile materials																							
420232.100	1 Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bebekko, more than 6,000 yen/piece in value for customs duty.	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420232.200	2 Other	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420239.000	Other	4.1%	B10		3.0%	2.6%	2.2%	1.9%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.99	Other																							
420291.000	With outer surface of leather or of composition leather	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420292.000	With outer surface of sheeting of plastics or of textile materials	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.99	Other																							
420299.020	1 Of wood	2.7%	B10		2.0%	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420299.010	2 Of ivory, of bone, of tortoise-shell, of horn, of antlers, of coral, of mother-of-pearl or of other animal carving material	3.4%	B10		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	Free
420299.090	3 Other	4.6%	B10		3.3%	2.9%	2.5%	2.1%	1.7%	1.3%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
42.03	Articles of apparel and clothing accessories, of leather or of composition leather																							
4203.10	Articles of apparel																							
420310.100	1 Trimmings with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bakko	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420310.200	2 Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4203.21	Gloves, mittens and mitts																							
420321	Specially designed for use in sports																							
420321.100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bakko	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420321.200	2 Other																							
420321.210	- In baseball	12.5%	B15		10.2%	9.4%	8.6%	7.8%	7.0%	6.3%	5.5%	4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free
420321.290	- Other	12.5%	B15		10.2%	9.4%	8.6%	7.8%	7.0%	6.3%	5.5%	4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free
4203.29	Other																							
420329.110	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bakko	14.0%	B10		10.2%	8.9%	7.6%	6.4%	5.1%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420329.190	- Of composition leather	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420329.200	2 Other	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free
4203.30	Belts and handbags																							
420330.100	1 Trimmings with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bakko	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420330.200	2 Other	12.5%	B10		9.1%	8.0%	6.8%	5.7%	4.5%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4203.40	Other clothing accessories																							
420340.100	1 Trimmings with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bakko	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420340.200	2 Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
42.05	Other articles of leather or of composition leather																							
4205.00	1 Of a kind used in machinery or mechanical appliances or for other technical uses																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
420500.110	(1) Belts and beltings, combing leathers and merrigil-leathers	18.0%	B10		13.1%	11.5%	9.8%	8.2%	6.5%	4.9%	3.3%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420500.190	(2) Other	3.3%	B10		2.4%	2.1%	1.8%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420500.900	2. Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
42.06																								
420600.000	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	3.3%	B10		2.4%	2.1%	1.8%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter-43 Furskins and artificial fur, manufactures thereof																							
43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03																							
	Whole-skins, with or without head, tail or paws, not assembled																							
430211.000	- Of mink	15.0%	B15		12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free
4302.19	Other																							
430219.011	- Of sheep, goat, rabbit or hare	15.0%	B15		12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free
430219.020	- Of fox	15.0%	B15		12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free
430219.090	- Other	15.0%	B15		12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free
4302.20	Heads, tails, paws and other pieces or cuttings, not assembled																							
430220.010	- Of sheep, goat, rabbit or hare	15.0%	B15		12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free
430220.090	- Other	15.0%	B15		12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free
4302.30	Whole-skins and pieces or cuttings thereof, assembled																							
	1 Dropped furskins																							
430230.014	- Of sheep, goat, rabbit or hare	20.0%	B15		16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free
430230.013	- Of mink	20.0%	B15		16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free
430230.019	- Other	20.0%	B15		16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
430230.024	- Of sheep, goat, rabbit or hare	15.0%	B15		12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free
430230.029	- Other	15.0%	B15		12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free
43.03	Articles of apparel, clothing accessories and other articles of furskin																							
	Articles of apparel and clothing accessories																							
4303.10	- Articles of apparel																							
430310.011	- Of furskin of sheep or goat	20.0%	B15		16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free
430310.012	- Of furskin of rabbit or hare	20.0%	B15		16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free
430310.013	- Of furskin of mink	20.0%	B15		16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free
430310.014	- Of furskin of fox	20.0%	B15		16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free
430310.019	- Other	20.0%	B15		16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free
	- Clothing accessories																							
430310.091	- Of furskin of sheep, goat, rabbit or hare	20.0%	B15		16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free
430310.099	- Other	20.0%	B15		16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
4303.90	Other																							
430390.010	- Of funkin of sheep, goat, rabbit or hare	20.0%	B15		16.3%	15.0%	13.8%	12.3%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	
430390.090	- Other	20.0%	B15		16.3%	15.0%	13.8%	12.3%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	
SECTION IX WOOD AND ARTICLES OF WOOD, WOOD CHARCOAL, CORK AND ARTICLES OF CORK, MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS, BASKETWARE AND WICKERWORK																								
Chapter 44 Wood and articles of wood, wood charcoal																								
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm																							
	Coniferous																							
4407.11	Of pine (<i>Pinus</i> spp.)																							
	1 Not more than 160 mm in thickness																							
440711.110	(1) Planed or sanded	4.8%	B7		3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440711.190	(2) Other	4.8%	B7		3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4407.12	Of fir (<i>Abies</i> spp.) and spruce (<i>Picea</i> spp.)																							
	1 Not more than 160 mm in thickness (other than California red fir, grand fir, noble fir, pacific silver fir or Sitka spruce)																							
440712.110	(1) Planed or sanded	4.8%	B7		3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440712.190	(2) Other	4.8%	B7		3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.09	Wood (including strips and pieces for parquet flooring as assembled), continuously shaped (rounded, grooved, rebated, chamfered, V-ointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed																							
	Coniferous																							
440910.200	2 Beadings and mouldings	3.6%	B7		2.3%	1.8%	1.4%	0.9%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																							
440910.310	(1) Of <i>Pinus</i> spp., <i>Abies</i> spp. (other than California red fir, grand fir, noble fir and pacific silver fir), <i>Picea</i> spp. (other than Sitka spruce) and <i>Larix</i> spp., not more than 160 mm in thickness	5.0%	B7		3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.10	Particle board, oriented strand board (OSB) and similar board (for example, wideboard) or wood based panels of high density fibreboard or medium density fibreboard, whether or not impregnated with resins or other organic binding substances																							
	Of wood																							
4410.11	Particle board																							
	1 In sheets or in boards																							
441011.110	- Unworked or not further worked than sanded	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441011.120	- Surface-covered with melamine-impregnated paper	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441011.190	- Other	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441011.900	2 Other	5.0%	B7		3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
4410.12	Oriented strand board (OSB)																								
	1 In sheets or in boards																								
441012.110	- Unworked or not further worked than sanded	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%																
441012.190	- Other	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%																
441012.900	2 Other	5.0%	B7		3.1%	2.5%	1.9%	1.3%	0.6%																
44.12	Plywood, veneered panels and similar laminated wood																								
4412.10	Of bamboo																								
	1 Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness																								
	(1) With at least one outer ply of Dark Red Meranti, Light Red Meranti, White Lam, Sipo, Limba, Okoume, Coko, Acajou d'Afrique, Sapelli, Vaché, Mabe, Eucalyptus spina, Palissandre de l'Inde, Palissandre de Rio, Palissandre de Rose																								
	A Varnished, printed, grooved, overlaid or similarly surface-worked																								
441210.111	(a) Tongued, grooved or similarly worked on one or both sides	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%													
441210.119	(b) Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%													
	B Other																								
441210.191	(a) Less than 6 mm in thickness	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%													
441210.199	(b) Other	8.5%	B10		6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%													
	(2) Other																								
	A Varnished, printed, grooved, overlaid or similarly surface-worked																								
441210.211	(a) Tongued, grooved or similarly worked on one or both sides	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%													
441210.219	(b) Other	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%													
	B Other																								
441210.291	(a) Less than 6 mm in thickness	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%													
441210.299	(b) Other	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%													
	Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness																								
4412.31	With at least one outer ply of tropical wood																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
441231.111	<ul style="list-style-type: none"> With at least one outer ply of Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Virola, Mahogany (<i>Swietenia</i> spp.), Palissandre de Para, Palissandre de Rio, Palissandre de Rose 	10.0%	B10	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
441231.191	<ul style="list-style-type: none"> 1 Varnished, primed, grooved, overlaid or similarly surface-worked (1) Tongued, grooved or similarly worked on one or both sides (2) Other 	10.0%	B10	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
441231.911	<ul style="list-style-type: none"> (1) Less than 6 mm in thickness 	10.0%	B10	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441231.921	<ul style="list-style-type: none"> - Less than 6 mm but not less than 3 mm in thickness (2) Other 	10.0%	B10	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441231.931	<ul style="list-style-type: none"> - Less than 12 mm but not less than 6 mm in thickness 	8.5%	B10	6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441231.941	<ul style="list-style-type: none"> - Less than 24 mm but not less than 12 mm in thickness 	8.5%	B10	6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441231.951	<ul style="list-style-type: none"> - Not less than 24 mm in thickness 	8.5%	B10	6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	<ul style="list-style-type: none"> - Other 1 Varnished, primed, grooved, overlaid or similarly surface-worked (1) Tongued, grooved or similarly worked on one or both sides - with at least one outer ply of tropical wood of Abura, Afromosa, Aho, Alan, Androba, Aningre, Avodiré, Azobé, Balau, Balisa, Bossé clair, Bossé foncé, Caïvo, Cedro, Daberna, Dibetou, Doussié, Framiré, Freijo, Fromager, Fuma, Georganang, Ibomba, Imbula, Ipe, Iroko, Jabouy, Jeuroung, Jequitiba, Jongkong, Kapur, Kambé, Kambing, Kospo, Mandiwoera, Maransia, Mandiwoera, Maransia, Mengkulang, Meranti Bakau, Merawan, Merbau, Meryauh, Mersawa, Mosbi, Niangon, Nyatoh, Onzabali, Orey, Ovenskol, Ozigo, Paduk, Paldao, Palissandre de Guatemala, Pau Amarelo, Pau Marfim, Pulai, Punah, Quarabo, Ramin, Saquis-Saqui, Sapeir, Suepirra, Sureh, Tanaï, Teak, Tima, Tola, White Meranti, White Seraya, Yellow Meranti 	6.0%	B10	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
441231.119	<ul style="list-style-type: none"> (1) Tongued, grooved or similarly worked on one or both sides 																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
441231.099	• Other (2) Other	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	• with at least one outer ply of tropical wood specified in the tariff line 441231.119	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	• Other	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
	(1) Less than 6 mm in thickness																							
441231.019	• Less than 3 mm in thickness	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441231.029	• Less than 6 mm but not less than 3 mm in thickness	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																							
441231.039	• Less than 12 mm but not less than 6 mm in thickness																							
	• with at least one outer ply of tropical wood specified in the tariff line 441231.119	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	• Other	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	• Less than 24 mm but not less than 12 mm in thickness																							
441231.049	• with at least one outer ply of tropical wood specified in the tariff line 441231.119	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	• Other	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	• Not less than 24 mm in thickness																							
441231.059	• with at least one outer ply of tropical wood specified in the tariff line 441231.119	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	• Other	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4412.33	Other, with at least one outer ply of non-coniferous wood of the species: alder (<i>Alnus</i> spp.), ash (<i>Fraxinus</i> spp.), beech (<i>Fagus</i> spp.), birch (<i>Betula</i> spp.), cherry (<i>Prunus</i> spp.), chestnut (<i>Castanea</i> spp.), elm (<i>Ulmus</i> spp.), eucalyptus (<i>Eucalyptus</i> spp.), hickory (<i>Carya</i> spp.), horse chestnut (<i>Aesculus</i> spp.), lime (<i>Tilia</i> spp.), maple (<i>Acer</i> spp.), oak (<i>Quercus</i> spp.), plane tree (<i>Platanus</i> spp.), poplar and aspen (<i>Populus</i> spp.), robinia (<i>Robinia</i> spp.), tulipwood (<i>Liriodendron</i> spp.) or walnut (<i>Juglans</i> spp.)																							
	1. Varnished, painted, grooved, overlaid or similarly surface-worked																							
441233.110	(1) Tongued, grooved or similarly worked on one or both sides	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441233.190	(2) Other	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
	(1) Less than 6 mm in thickness																							
441233.911	• Less than 3 mm in thickness	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
441233.912	• Less than 6 mm but not less than 3 mm in thickness	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																							
441233.991	• Less than 12 mm but not less than 6 mm in thickness	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441233.992	• Less than 24 mm but not less than 12 mm in thickness	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441233.993	• Not less than 24 mm in thickness	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4412.34	Other, with at least one outer ply of non-coniferous wood as specified under subheading 4412.33																							
	1 Varnished, primed, grooved, overlaid or similarly surface-worked																							
441234.110	(1) Tongued, grooved or similarly worked on one or both sides	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441234.190	(2) Other	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
	(1) Less than 6 mm in thickness																							
441234.911	• Less than 3 mm in thickness	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441234.912	• Less than 6 mm but not less than 3 mm in thickness	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																							
	(1) Less than 6 mm in thickness																							
441234.991	• Less than 12 mm but not less than 6 mm in thickness	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441234.992	• Less than 24 mm but not less than 12 mm in thickness	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441234.993	• Not less than 24 mm in thickness	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4412.39	Other, with both outer plies of coniferous wood																							
	1 Varnished, primed, grooved, overlaid or similarly surface-worked																							
441239.110	(1) Tongued, grooved or similarly worked on one or both sides	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441239.190	(2) Other	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
441239.910	(1) Less than 6 mm in thickness	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																							
	(1) Less than 6 mm in thickness																							
441239.991	• Less than 12 mm but not less than 6 mm in thickness	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441239.992	• Not less than 12 mm in thickness	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																							
4412.99	Other																							
	1 Laminated lumber																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
441299190	- Other	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
441299290	- Other	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4416																							
441600000	Casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood, including staves	2.2%	B7		1.4%	1.1%	0.8%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and slates																						
441860000	Posts and beams	3.9%	B7		2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																						
4418.91	Of bamboo																						
	2 Other																						
	(2) Other																						
	- Other																						
441891291	- Structural laminated lumber	3.9%	B7		2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441891299	- Other	3.9%	B7		2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4418.99	Other																						
	2 Other																						
	(2) Other																						
	- Other																						
	- Structural laminated lumber																						
441899.231	— With a shorter side (width) of cross-section of not less than 15 cm in length and with a cross-sectional area of not less than 300 cm ² ; of non-rectangular and non-square cross-section	3.9%	B7		2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441899.232	— With a short side (width) of cross-section of not less than 7.5 cm in length and with a long side (depth) of cross-section of not less than 15 cm in length (other than those of 4418.99-231)	3.9%	B7		2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441899.239	- Other	3.9%	B7		2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																						
441899.291	— Cross Laminated Timber (CLT)	3.9%	B7		2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441899.299	- Other	3.9%	B7		2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	SECTION XI TEXTILES AND TEXTILE ARTICLES																						
	Chapter 50 Silk																						
50.01																							
5001.00	Silk-worm cocoons suitable for reeling																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
500100.010	- Concerning the quantity of silkworm cocoons in this subheading (evaluated as raw silk stipulated by a cabinet order) and the quantity of raw silk in 50/2 0/2, for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 75% ton, in consideration of the quantity of prospective exports to be made over the course of the year. (Other than with respect to the quantity of prospective domestic production, international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota" in subheading 5002.00.)	2,523 yen/kg	B10	Xq1	1,834.91 yen/kg	1,605.55 yen/kg	1,376.18 yen/kg	1,146.82 yen/kg	917.45 yen/kg	688.09 yen/kg	458.73 yen/kg	229.36 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5002.00	Raw silk (not thrown)																							
500200.211	2 Other - For "the Pooled Quota" -- Double cocoons silk -- Other		Xq1																					
500200.215	-- 20/22 denier		Xq1																					
500200.216	-- 26/29 denier		Xq1																					
500200.217	-- Other		Xq1																					
500200.221	- Other -- Double cocoons silk -- Other	6,978 yen/kg	B10		5,074.91 yen/kg	4,440.55 yen/kg	3,806.18 yen/kg	3,171.82 yen/kg	2,537.45 yen/kg	1,903.09 yen/kg	1,268.73 yen/kg	634.36 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
500200.225	-- 20/22 denier	6,978 yen/kg	B10		5,074.91 yen/kg	4,440.55 yen/kg	3,806.18 yen/kg	3,171.82 yen/kg	2,537.45 yen/kg	1,903.09 yen/kg	1,268.73 yen/kg	634.36 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
500200.226	-- 26/29 denier	6,978 yen/kg	B12		5,367.69 yen/kg	4,830.92 yen/kg	4,294.15 yen/kg	3,757.38 yen/kg	3,220.62 yen/kg	2,683.85 yen/kg	2,147.08 yen/kg	1,610.31 yen/kg	1,073.54 yen/kg	536.77 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
500200.227	-- Other	6,978 yen/kg	B10		5,074.91 yen/kg	4,440.55 yen/kg	3,806.18 yen/kg	3,171.82 yen/kg	2,537.45 yen/kg	1,903.09 yen/kg	1,268.73 yen/kg	634.36 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
SECTION XII FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR																								
Chapter 64 Footwear, gaiters and the like; parts of such articles																								
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes																							
6401.10	Footwear incorporating a protective metal toe-cap																							
640110.010	1 Skateboots	27.0%	B10		19.6%	17.2%	14.7%	12.3%	9.8%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640110.090	2 Other	6.7%	B10		4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6401.92	Other footwear Covering the ankle but not covering the knee																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
640192.010	1 Ski-boots	27.0%	B10		19.6%	17.2%	14.7%	12.3%	9.8%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640192.090	2 Other	6.7%	B10		4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640199.000	Other	6.7%	B10		4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
64.02	- Covering the knee	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																							
	Other footwear with outer soles and uppers of rubber or plastics																							
	Sports footwear																							
6402.12	Ski-boots, cross-country ski footwear and snowboard boots																							
640212.010	1 Ski-boots	27.0%	B10		19.6%	17.2%	14.7%	12.3%	9.8%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640212.090	2 Snowboard boots	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640219.000	Other	6.7%	B10		4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640220.000	Footwear with upper straps or thongas assembled to the sole by means of plugs	6.7%	B10		4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other footwear																							
640291.000	Covering the ankle																							
	- Incorporating a protective metal toe-cap	6.7%	B10		4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6402.99	Other																							
640299.010	- Shoes																							
	- Incorporating a protective metal toe-cap	6.7%	B10		4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Sandals																							
640299.021	- Not covering the heels																							
	- Incorporating a protective metal toe-cap	6.7%	B15		5.4%	5.0%	4.6%	4.2%	3.8%	3.4%	2.9%	2.5%	2.1%	1.7%	1.3%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free
	- Other	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free
640299.029	- Other																							
	- Incorporating a protective metal toe-cap	6.7%	B15		5.4%	5.0%	4.6%	4.2%	3.8%	3.4%	2.9%	2.5%	2.1%	1.7%	1.3%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free
	- Other	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free
640299.090	- Other																							
	- Incorporating a protective metal toe-cap	6.7%	B15		5.4%	5.0%	4.6%	4.2%	3.8%	3.4%	2.9%	2.5%	2.1%	1.7%	1.3%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free
	- Other	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather																							
	Sports footwear																							
6403.12	Ski-boots, cross-country ski footwear and snowboard boots																							
640312.010	1 With outer soles of rubber, leather or composition leather	27.0%	B10		19.6%	17.2%	14.7%	12.3%	9.8%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
640312.090	2 - Other	30.0%	B10		21.8%	19.1%	16.4%	13.6%	10.9%	8.2%	5.5%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6403.19	Other																							
640319.010	1 - With outer soles of rubber, leather or composition leather	27.0%	B10		19.6%	17.2%	14.7%	12.3%	9.8%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640319.090	2 - Other	30.0%	B10		21.8%	19.1%	16.4%	13.6%	10.9%	8.2%	5.5%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6403.20	Footwear with outer soles of leather, and uppers which consist of leather straps across the insole and around the big toe																							
	- House footwear																							
640320.011	<p>For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import (hereinafter in this Chapter referred to as "the Pooled Quota")</p> <p>Note: The tariff quota shall be calculated on the basis of 12,019,000 pairs and in consideration of imported quantity in the preceding fiscal year (April-March), international market situation and other factors.</p> <p>Items: (1) Footwear (excluding footwear for gymnastics, athletics or similar activities and slippers) of subheadings 6403.20 to 6403.99; (2) Footwear (excluding slippers) of subheading 6404.19, with uppers containing furskin and leather in part; (3) Footwear (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) of subheading 6404.20, with uppers containing furskin and leather in part or with outer soles of leather and uppers of leather in part; (4) Footwear (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) of subheading 6405.10 or 6405.90, with uppers of leather in part and outer soles of leather; (5) Footwear (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) of subheading 6405.90, with uppers containing furskin and leather in part and outer soles of leather.</p>																							
			Xq1	The originating goods classified under the out-of-quota tariff line (640320.012) will receive preferential treatment without the limit of quota quantity set out for this tariff line (640320.011).																				
640320.012	- Other	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
640320/021	For "the Pooled Quota"		Xq1	The originating goods classified under the out-of-quota tariff line (640320/022) will receive preferential treatment without the limit of quota quantity set out for this tariff line (640320/021)	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640320/022	Other footwear, incorporating a protective metal insole	21.6%	B10																					
6403.40	With outer soles of rubber, leather or composition leather																							
640340/011	For "the Pooled Quota"		Xq1	The originating goods classified under the out-of-quota tariff line (640340/012) will receive preferential treatment without the limit of quota quantity set out for this tariff line (640340/011)	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640340/012	Other	21.6%	B10																					
640340/021	For "the Pooled Quota"		Xq1	The originating goods classified under the out-of-quota tariff line (640340/022) will receive preferential treatment without the limit of quota quantity set out for this tariff line (640340/021)	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year			
640340.022	Other footwear with outer soles of leather	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%												Free		
6403.51	Covering the ankle 1 House footwear																								Free	
640351.011	- For "the Pooled Quota"																									
			Xq1	The originating goods classified under the outer-quota tariff line (640351.012) will receive preferential treatment without the limit of use quantity set out for this tariff line (640351.011)																						
640351.012	- Other	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%													Free	
640351.021	(1) Footwear for gymnastics, athletes or similar activities	27.0%	B10		19.6%	17.2%	14.7%	12.3%	9.8%	7.4%	4.9%	2.5%														Free
640351.022	(2) Other																									
	- For "the Pooled Quota"																									
			Xq1	The originating goods classified under the outer-quota tariff line (640351.029) will receive preferential treatment without the limit of quota quantity set out for this tariff line (640351.022)																						
640351.029	- Other	21.6%	B10		15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%														Free
6403.59	Other																									
	1 Slippers or other house footwear																									
640359.011	(1) Slippers	30.0%	B15		24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%									Free
	(2) Other																									

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
640359.012	For "the Pooled Quota"		Xq1	The originating goods classified under the out-of-quota tariff line (640359.019) will receive preferential treatment without the limit of quota quantity set out for this tariff line (640359.012).	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640359.019	- Other	24.0%	B10																					
	2. Other																							
640359.020	(1) Footwear for gymnastics, athletes or similar activities	27.0%	B10		19.6%	17.2%	14.7%	12.3%	9.8%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																							
	For "the Pooled Quota"																							
	- With an insole over 19 cm																							
	- For men																							
640359.044			Xq1	The originating goods classified under the out-of-quota tariff line (640359.044) will receive preferential treatment without the limit of quota quantity set out for this tariff line (640359.044).																				
	- For women																							
640359.045			Xq1	The originating goods classified under the out-of-quota tariff line (640359.045) will receive preferential treatment without the limit of quota quantity set out for this tariff line (640359.045).																				

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year			
640359/049	Other		Xq1	The originating goods classified under the out-of-quota tariff line (640359.111 or 640359.119) will receive preferential treatment without the limit of quota quantity set out in this tariff line (640359/049).																						
	- Other																									
	- With an insole over 19 cm																									
640359/104	For men	21.6%	B10		15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
640359/105	For women	21.6%	B10		15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																									
640359/111	Footwear made on a base or pattern of wood, having an insole or a protective insert in the sole	21.6%	B10		15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
640359/119	Other	21.6%	B10		15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other footwear																									
	Covering the ankle																									
6403/91	Footwear with outer soles of rubber or composition leather (excluding house footwear)																									
640391/011	(1) Footwear for gymnastics, athletics or similar activities	27.6%	B10		19.6%	17.2%	14.7%	12.3%	9.8%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																									
640391/012	For "the Pooled Quota"		Xq1	The originating goods classified under the out-of-quota tariff line (640391.019) will receive preferential treatment without the limit of quota quantity set out in this tariff line (640391/012).																						
640391/019	Other	21.6%	B10		15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
640391 021	2 Other (1) Footwear for gymnastics, athletes or similar activities (2) Other	30.0%	B15		24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free
640391 022	- For 'the Pooled Quota'		Xq1	The originating goods classified under the out-of-quota tariff line (640391 022) will receive preferential treatment without the limit of quota quantity set out for this tariff line (640391 022).																				
640391 029	- Other	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6403 99	Other 1 Footwear with outer soles of rubber or composition leather (excluding slippers and other house footwear)																							
640399 011	(1) Footwear for gymnastics, athletes or similar activities (2) Other	27.0%	B15		21.9%	20.3%	18.6%	16.9%	15.2%	13.5%	11.8%	10.1%	8.4%	6.8%	5.1%	3.4%	1.7%	Free	Free	Free	Free	Free	Free	Free
	- For 'the Pooled Quota'																							
	- With an insole over 19 cm																							
	- For men																							
640399 012			Xq1	The originating goods classified under the out-of-quota tariff line (640399 012) will receive preferential treatment without the limit of quota quantity set out for this tariff line (640399 012).																				

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
640399.013	For women		Xq1	The originating goods classified under the out-of-quota tariff line (640399.016) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640399.013).																				
640399.014	Other		Xq1	The originating goods classified under the out-of-quota tariff line (640399.031) or (640399.039) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640399.014).																				
	Other																							
	With an insole over 19 cm																							
640399.015	For men	21.6%	B10		15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640399.016	For women	21.6%	B10		15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																							
640399.031	Footwear made on a base or platform of wood, having an inner sole or a protective insole	21.6%	B10		15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640399.039	Other	21.6%	B10		15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																							
640399.021	Slippers, footwear for gymnastics, athletic or similar activities	30.6%	B15		24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free
	Other																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
640399/022	• For "the Pooled Quota"			The originating goods classified under the out-of-quota tariff line (640399/022) will receive preferential treatment without the limit of quota quantity set out for this tariff line (640399/022).	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640419/029	• Other	24.0%	B10																					
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials																							
640411/000	Footwear with outer soles of rubber or plastics																							
640411/000	Sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6404.19	Other																							
	1 With uppers containing furskin																							
	(1) With the uppers of leather in part (excluding slippers)																							
640419/111	• For "the Pooled Quota"			The originating goods classified under the out-of-quota tariff line (640419/111) will receive preferential treatment without the limit of quota quantity set out for this tariff line (640419/111).																				
640419/119	• Other	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640419/190	(2) Other	30.0%	B15		24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
640419/210	- Jkakaabi	6.7%	B10		4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640419/220	- Canvas shoes	6.7%	B10		4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640419/290	• Other	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6404.20	Footwear with outer soles of leather or composition leather																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
640420.111	1 With uppers containing fur/skin (1) With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) - For "the Pooled Quota"			The originating goods classified under the out-of-quota tariff line (640420.119) will receive preferential treatment without the limit of quota quantity set out for this tariff line (640420.111)																			
640420.119	- Other	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640420.190	(2) Other	30.0%	B15		24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free
	2 With outer soles of leather (excluding those with uppers containing fur/skin) (1) Canvas shoes A With uppers of leather in part (excluding sports footwear and footwear for gymnastics, athletics or similar activities) - For "the Pooled Quota"																						
640420.211				The originating goods classified under the out-of-quota tariff line (640420.212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (640420.211)																			
640420.212	- Other	17.3%	B10		12.6%	11.0%	9.4%	7.9%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640420.219	B Other	21.6%	B15		17.6%	16.2%	14.9%	13.5%	12.2%	10.8%	9.5%	8.1%	6.8%	5.4%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free
	(2) Other A With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)																						

CCS0720926350

978-1-5286-2197-7



Japan No.1 (2020)

Agreement

between the United Kingdom of Great Britain and Northern Ireland and Japan for a
Comprehensive Economic Partnership

Tokyo, 23 October 2020

[The Agreement is not in force]

*Presented to Parliament
by the Secretary of State for Foreign, Commonwealth and Development Affairs
by Command of Her Majesty
October 2020*



© Crown copyright 2020

This publication is licensed under the terms of the Open Government Licence v3.0 except where otherwise stated. To view this licence, visit nationalarchives.gov.uk/doc/open-government-licence/version/3.

Where we have identified any third party copyright information you will need to obtain permission from the copyright holders concerned.

This publication is available at www.gov.uk/official-documents

Any enquiries regarding this publication should be sent to us at Treaty Section, Foreign, Commonwealth and Development Office, King Charles Street, London, SW1A 2AH

ISBN 978-1-5286-2197-7
(Volume 3 of 3)
CCS 0720926350 10/20

Printed on paper containing 75% recycled fibre content minimum

Printed in the UK by the APS Group on behalf of the Controller of Her Majesty's Stationery Office

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
640420/221	• For "the Pooled Quota"			The originating goods classified under the out-of-quota tariff line (640420/222) will receive preferential treatment without the limit of quota quantity set out for this tariff line (640420/221)	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640420/222	- Other	24.0%	B10																					
640420/229	B Other	30.0%	B15		24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free
640520/300	3 Other	6.7%	B10		4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6405	Other footwear																							
6405/10	With uppers of leather or composition leather																							
	1 With outer soles of leather and uppers of composition leather																							
	(1) With uppers of leather in part (excluding sports footwear for gymnastics, athletics or similar activities and slippers)																							
640510/111	• For "the Pooled Quota"			The originating goods classified under the out-of-quota tariff line (640510/119) will receive preferential treatment without the limit of quota quantity set out for this tariff line (640510/111)	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640510/119	- Other	24.0%	B10																					
640510/190	(2) Other	30.0%	B15		24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free
640510/200	2 With outer soles of rubber, plastics or composition leather and uppers of composition leather	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640510/300	3 Other	3.4%	B10		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	Free
640520/000	With uppers of textile materials	3.4%	B10		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	Free
6405/90	Other																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	1 With outer soles of rubber, plastics, leather or composition leather (1) With uppers containing fur/skin																						
	A With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)																						
640590.111	- For "the Pooled Quota"		Xq1	The originating goods classified 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	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640590.119	B Other	30.0%	B15		24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free
	(2) Other																						
	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"		Xq1	The originating goods classified 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	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640590.128	(b) Other	30.0%	B15		24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free
640590.129	B Other	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640590.200	2 Other	3.4%	B10		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

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
64.05	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%	B15	20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free	Free
640610.190	- Other	25.0%	B15	20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free	Free
640610.200	2 Other	3.4%	B10	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	Free
640620.000	Outer soles and heels, of rubber or plastics	3.4%	B10	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	Free
6406.90	Other																						
	1 Of leather or containing furskin																						
640690.110	- Of leather, whether or not containing furskin	25.0%	B15	20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free	Free
	- Other																						
640690.121	- Of wood	25.0%	B15	20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free	Free
640690.129	- Of other materials	25.0%	B15	20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
640690.210	- Of wood	3.4%	B10	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	Free
640690.290	- Of other materials	3.4%	B10	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	Free
	SECTION XIII ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS, CERAMIC PRODUCTS, GLASS AND GLASSWARE																						
	Chapter 70 Glass and glassware																						
70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, glass articles of other than plastic, articles of other than imitation jewellery, glass microspheres not exceeding 1 mm in diameter																						
701810.000	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	8.0%	B10	5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7018.90	Other																						
701890.010	1 Combined with precious metal or metal plated with precious metal	6.6%	B10	4.8%	4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	SECTION XVIII OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES, MUSICAL INSTRUMENTS, PARTS AND ACCESSORIES THEREOF																						
	Chapter 91 Clocks and watches and parts thereof																						
91.13	Watch straps, watch bands and watch bracelets and parts thereof																						
9113.90	Other																						
911390.110	1 Of leather or of composition leather (1) Containing furskin or combined or trimmed with precious metal or metal clad with precious metal or metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bakko	16.0%	B10	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
911390.190	(2) Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2. Other																								
911390.210	(1) Composed of two or more materials, no account being taken of materials (for example, strings) used only for assembly	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	SECTION XX MISCELLANEOUS MANUFACTURED ARTICLES																								
	Chapter 94 Furniture; bedding; mattresses; mattress supports; cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings																								
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof																								
9401.90	Parts																								
	1 Of leather																								
940190.021	- Of a kind use for the motor vehicles	3.8%	B10		2.8%	2.4%	2.1%	1.7%	1.4%	1.0%	0.7%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
940190.029	- - Other	3.8%	B10		2.8%	2.4%	2.1%	1.7%	1.4%	1.0%	0.7%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Chapter 96 Miscellaneous manufactured articles																								
96.05																									
960500.000	Travel sets for personal toilet, sewing or shoe or clothes cleaning	6.6%	B10		4.8%	4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

ANNEX 2-B

LIST OF GOODS REFERRED TO IN ARTICLES 2.15 AND 2.17¹

Chapter	Description of goods
25	Salt; sulphur; earths and stone; plastering materials, lime and cement
26	Ores, slag and ash
27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes
28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes
71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin
72	Iron and steel
73	Articles of iron or steel
74	Copper and articles thereof
75	Nickel and articles thereof
76	Aluminium and articles thereof
78	Lead and articles thereof
79	Zinc and articles thereof
80	Tin and articles thereof
81	Other base metals; cermets; articles thereof

¹ This Annex is based on the Harmonized System, as amended on 1 January 2017.

ANNEX 2-C

MOTOR VEHICLES AND PARTS

ARTICLE 1

Definitions

1. For the purposes of this Annex:
 - (a) "WP.29" means the World Forum for Harmonization of Vehicle Regulations, acting within the framework of the United Nations and the Economic Commission for Europe;
 - (b) "1958 Agreement" means the Agreement concerning the Adoption of Harmonized Technical United Nations Regulations for Wheeled Vehicles, Equipment and Parts which can be Fitted and/or be Used on Wheeled Vehicles and the Conditions for Reciprocal Recognition of Approvals Granted on the Basis of these United Nations Regulations;
 - (c) "1998 Agreement" means the Agreement concerning the establishing of global technical regulations for wheeled vehicles, equipment and parts which can be fitted and/or be used on wheeled vehicles;
 - (d) "UN Regulation" means a United Nations Regulation established in accordance with the 1958 Agreement;
 - (e) "GTR" means a global technical regulation established and placed on the Global Registry in accordance with the 1998 Agreement;
 - (f) "applying a UN Regulation" means that a UN Regulation enters into force for a Party in accordance with the 1958 Agreement;

(g) "type approval" means the administrative decision by the competent authorities of a Party certifying that a type of vehicle, part or equipment conforms to the relevant administrative provisions and technical requirements; and

(h) "type approval certificate" means the document whereby the competent authorities officially certify that a type of vehicle, part or equipment has been granted a type approval.

2. For the purposes of this Annex, technical regulations and conformity assessment procedures are defined in accordance with paragraphs 1 and 3 of Annex 1 to the TBT Agreement.

ARTICLE 2

Scope

This Annex applies to all products of motor vehicles, their parts and equipment regulated by the 1958 Agreement or the 1998 Agreement with the exception of any motor vehicles, their parts and equipment used exclusively for agriculture or forestry, falling in particular under Chapters 40, 84, 85, 87 and 94 of the HS (hereinafter referred to as "covered products").

ARTICLE 3

Objectives

Recognising the importance of motor vehicles, their parts and equipment for trade, growth and employment, the objectives of this Annex are to:

(a) promote high levels of safety, environmental protection, energy efficiency and anti-theft performance of motor vehicles, their parts and equipment which can be fitted or used on wheeled vehicles;

- (b) facilitate trade between the Parties and access to their respective markets through regulatory cooperation as well as the elimination and prevention of adverse effects of non-tariff measures to trade;
- (c) enhance the international harmonisation of requirements in the context of WP.29 and the mutual recognition of type approvals granted in accordance with UN Regulations without requiring any further testing, documentation, certification or marking; and
- (d) achieve convergence of regulatory requirements of the Parties through the application of UN Regulations and GTRs.

ARTICLE 4

Relevant international standards and standardising body

The Parties recognise that the WP.29 is the relevant international standardising body for the covered products, and that UN Regulations and GTRs are relevant international standards for covered products.

ARTICLE 5

Application of existing UN Regulations

1. Each Party shall accept on its market products which are covered by a type approval certificate, under the 1958 Agreement, for the UN Regulations specified in Appendix 2-C-1 as compliant with its domestic technical regulations and conformity assessment procedures, in the area regulated by the relevant UN Regulation, without requiring any further testing, documentation, certification or marking.

2. The Parties shall consult, with a view to ensuring safety and environmental protection and to promoting harmonisation of technical regulations under the 1958 Agreement, and shall agree on the dates for applying the UN Regulations specified in Appendix 2-C-2 no later than seven years after the date of entry into force of this Agreement. When the Parties, during those consultations, consider it necessary to amend a specific UN Regulation in order to agree on the date of application, the provisions of Article 6 of this Annex apply.

ARTICLE 6

Amendments to existing UN Regulations

1. Whenever a Party considers it necessary to amend a UN Regulation listed in Appendix 2-C-1 or 2-C-2, that Party shall consult with the other Party to consider amending the UN Regulation.
2. If the Parties agree on amending the UN Regulation, the Parties shall cooperate to develop a draft amendment, taking into account the road traffic environment of each Party, and to submit it to WP.29. The Parties shall cooperate with a view to the early adoption of the draft amendment at WP.29.
3. If the Parties agree that an amended UN Regulation listed in Appendix 2-C-2 does not significantly diverge from the draft amendment developed by the Parties, each Party shall accept type approvals granted pursuant to the amended UN Regulation no later than the date specified therein. In case of disagreement between the Parties, the rights and obligations of the 1958 Agreement shall apply.

ARTICLE 7

Establishment of new UN Regulations

1. Whenever a Party considers it necessary to establish a new UN Regulation, that Party shall consult with the other Party with a view to ensuring safety and environmental protection and to promoting harmonisation of technical regulations.
2. If the Parties agree on establishing a new UN Regulation, they shall cooperate to develop a joint draft UN Regulation and to submit it to WP.29. The Parties will cooperate aiming at the early adoption of that draft UN Regulation at WP.29.
3. If the Parties agree that the newly adopted UN Regulation does not significantly diverge from the original joint draft referred to in paragraph 2, each Party shall accept type approvals granted pursuant to that new UN Regulation as from the date specified in that UN Regulation and include it in the list of Appendix 2-C-1. In case of disagreement between the Parties, the rights and obligations of the 1958 Agreement shall apply.

ARTICLE 8

Ceasing to apply UN Regulations

1. In exceptional circumstances where a Party intends to cease applying a UN Regulation listed in Appendix 2-C-1 or 2-C-2, that Party shall notify its intention to the other Party. This notification shall be done one year in advance of the date on which the application of the UN Regulation would cease.
2. Before ceasing to apply a UN Regulation, a Party shall engage in a dialogue with the other Party to explore alternative actions or measures available under the 1958 Agreement.
3. After a Party has explained duly substantiated reasons, that Party may decide to cease applying a UN Regulation in accordance with the 1958 Agreement.

ARTICLE 9

Updating of appendices

1. The Parties shall, based on the assessment of the Working Group on Motor Vehicles and Parts established pursuant to paragraph 1 of Article 23.4, amend Appendix 2-C-1 or 2-C-2 by decision of the Joint Committee in accordance with paragraph 3 and subparagraph 4(b) of Article 24.2, in order to reflect amendments agreed pursuant to paragraph 3 of Article 6 of this Annex, to include a new UN Regulation pursuant to paragraph 3 of Article 7 of this Annex, to delist a UN Regulation the application of which has ceased under paragraph 3 of Article 8 of this Annex and to reflect the transfer of a UN Regulation from Appendix 2-C-2 to Appendix 2-C-1 referred to in paragraph 2.
2. The dates agreed pursuant to paragraph 2 of Article 5 of this Annex shall be included in Appendix 2-C-2. When a UN Regulation specified in Appendix 2-C-2 is applied, it shall be transferred to Appendix 2-C-1.
3. If the Parties cannot agree on the specific amendment in the consultations pursuant to paragraph 2 of Article 5 in conjunction with Article 6 of this Annex, the Parties may change the date for applying such UN Regulation or agree to remove it from Appendix 2-C-2.

ARTICLE 10

International whole vehicle type approvals

1. Each Party shall apply UN Regulation No. 0 and accept products under the 1958 Agreement of the other Party for which an International Whole Vehicle Type Approval certificate has been issued as complying with all domestic technical regulations and conformity assessment procedures in the areas covered by the International Whole Vehicle Type Approval, without requiring any further testing, documentation, certification or marking.

2. The Parties agree to cooperate in the implementation of UN Regulation No. 0 to facilitate its worldwide use and to cooperate in enlarging the coverage of UN Regulation No. 0 to additional vehicle categories.

ARTICLE 11

Amending existing domestic technical regulations

1. The Parties shall refrain from amending existing domestic technical regulations in a manner that renders them more trade-restrictive than necessary to fulfil a legitimate objective for the importation and the putting into service on their domestic market of products for which type approvals have been granted pursuant to UN Regulations.
2. Recognising the importance of international efforts on harmonisation of technical regulations through UN Regulations, the Parties shall consider positively an increase in their convergence with existing UN Regulations when amending an existing domestic technical regulation with a view to enhancing safety and environmental protection.

ARTICLE 12

Introducing domestic technical regulations

1. The Parties shall refrain from introducing any new domestic technical regulations or conformity assessment procedures which have the effect of preventing or increasing the burden for the importation and the putting into service on their domestic market of products for which type approvals have been granted under UN Regulations applied by both Parties, for the areas covered by those UN Regulations unless such domestic technical regulations or conformity assessment procedures are explicitly provided for by those UN Regulations.

2. Except for cases where the Parties complied with Articles 6 and 7 of this Annex, when a Party intends to develop or amend a domestic technical regulation or conformity assessment procedure in areas not covered by existing UN Regulations, that Party shall:
 - (a) inform the regulatory authorities of the other Party of the regulatory objective and plan as well as transmit any regulatory justification or existing impact assessment regarding the intended domestic technical regulation or conformity assessment procedure at an early stage;
 - (b) assess the possibility to develop and adopt a new UN Regulation or to amend an existing UN Regulation in the area in which that Party intends to introduce a domestic technical regulation or conformity assessment procedure; and
 - (c) notify the Co-Chair of the Working Group on Motor Vehicles and Parts of the other Party when that Party decides to introduce a domestic technical regulation or conformity assessment procedure in an area not covered by a UN Regulation.

ARTICLE 13

Consultation procedure

1. When a Party decides to introduce or to amend a domestic technical regulation or conformity assessment procedure in accordance with this Agreement, the other Party may request consultations with that Party, which shall accept those consultations without delay. During those consultations, the Parties shall cooperate to develop a solution to minimise negative effects on bilateral trade. In situations where the Party requires an immediate action, that Party may adopt the domestic technical regulation or conformity assessment procedure before the completion of such consultations. That Party shall communicate and substantiate the urgency and imminent risks to safety or the environment.

2. If the Parties fail to agree on a solution, the Party referred to in paragraph 1 may adopt its domestic technical regulation or conformity assessment procedure and the other Party may have recourse to dispute settlement under Chapter 22 in accordance with Article 19 of this Annex if it deems that that domestic technical regulation or conformity assessment procedure could adversely affect trade between the Parties.
3. The decision of the other Party whether or not to invoke consultations under paragraph 1 is without prejudice to the right of that other Party to have recourse to dispute settlement under Chapter 22 in accordance with Article 19 of this Annex with respect to a new or amended domestic technical regulation or conformity assessment procedure adopted by the Party referred to in paragraph 1.

ARTICLE 14

Products with new technologies or new features

A Party shall not prevent or unduly delay the placing on its market of a covered product on the ground that it incorporates a new technology or a new feature which has not yet been regulated unless there are duly substantiated risks to human health, safety or the environment. Each Party shall implement the relevant provisions of the 1958 Agreement relating to new technologies.

ARTICLE 15

Regulatory exception clause

1. If there are urgent and compelling risks for human health, safety or the environment, a Party may refuse the placing of a covered product on its market or may require the withdrawal from its market of a covered product which is compliant with the technical regulations and conformity assessment procedures referred to in this Annex. Such a refusal or requirement shall not constitute a means of arbitrary or unjustifiable discrimination against the products of the other Party or a disguised restriction on trade.

2. A Party's refusal or requirement referred to in paragraph 1 shall be notified to the other Party and to the manufacturer or the importer before its entry into force. The notification shall be accompanied by an objective, reasoned and detailed explanation of the risks and the measures, and any relevant scientific and technical evidence. The Party referred to in paragraph 1 shall endeavour to solve the situation via the application of the procedure referred to in Article 4 of the 1958 Agreement.

ARTICLE 16

Regulatory measures restricting trade

Each Party shall refrain from nullifying or impairing the market access benefits accruing to the other Party under this Annex through other regulatory measures specific to the sector covered by this Annex. This is without prejudice to the right to adopt regulatory measures necessary for safety, environmental protection or public health and the prevention of deceptive practices, provided that such measures are based on substantiated scientific or technical information and that the relevant cooperation provided for in this Annex has been undertaken in good faith.

ARTICLE 17

Joint cooperation

1. In order to further facilitate trade in motor vehicles, their parts and equipment and to address market access problems before they arise, while ensuring safety and environmental protection, the Parties agree to cooperate on any matters concerning covered products.
2. Each Party shall respond to written and duly substantiated questions and comments by the other Party regarding any aspects concerning covered products. Such response shall be made in writing, in a timely manner and within a time period not exceeding 60 days after the date of receipt of those questions or comments.

3. Following the exchanges referred to in paragraph 2, the Parties shall cooperate to promptly clarify any remaining issues concerning covered products and, where possible, address those issues with a view to seeking a mutually satisfactory solution.

ARTICLE 18

Safeguard

1. During the 10 years following the entry into force of this Agreement, each of the Parties reserves the right to suspend equivalent concessions or other equivalent obligations in the event that the other Party:¹
 - (a) does not apply or ceases applying a UN Regulation as specified in Appendix 2-C-1; or
 - (b) introduces or amends any other regulatory measure that nullifies or impairs the benefits of the application of a UN Regulation as specified in Appendix 2-C-1.
2. Suspensions pursuant to paragraph 1 shall remain in force only until a decision is made in accordance with the accelerated dispute settlement procedure referred to in Article 19 of this Annex or a mutually acceptable solution is found, including through consultations under subparagraph (b) of Article 19 of this Annex, whichever is earlier.

ARTICLE 19

Accelerated dispute settlement

Chapter 22 applies to this Annex subject to the following modifications:

¹ The level of the suspension of concessions or other obligations shall be no more than the level of the amount of the bilateral trade between the Parties of products covered by the UN Regulation referred to in subparagraph 1(a) or (b).

- (a) disputes concerning the interpretation or application of this Annex shall be considered as matters of urgency;
- (b) the period for consultations provided for in paragraph 4 of Article 22.5 shall be reduced from 45 days to 15 days;
- (c) the period for the issuance of the interim report of the panel provided for in paragraph 1 of Article 22.18 shall be reduced from 120 days to 60 days after the date of the establishment of the panel;
- (d) the period for the issuance of the final report provided for in paragraph 1 of Article 22.19 shall be reduced from 30 days to 15 days after the date of the issuance of the interim report; and
- (e) the following paragraph shall be deemed to be added to Article 22.20: "The reasonable period of time should normally not exceed 90 days, and shall in no case exceed 150 days from the date of the issuance of the final report in cases where the adoption of a measure by the Party complained against does not require legislative action in order to bring that Party into compliance."

ARTICLE 20

Working Group on Motor Vehicles and Parts

1. The Working Group on Motor Vehicles and Parts established pursuant to paragraph 1 of Article 23.4 shall be responsible for the effective implementation and operation of this Annex.
2. The functions of this Working Group shall be to:
 - (a) discuss any matter arising under this Annex, upon a Party's request;
 - (b) assess the need for amending Appendices 2-C-1 and 2-C-2, in accordance with Articles 5 to 9 of this Annex;

- (c) carry out cooperation in accordance with this Annex;
 - (d) carry out consultations in accordance with Article 13 of this Annex;
 - (e) establish *ad hoc* working groups at the request of either Party, in order to address a specific issue raised by a Party; and
 - (f) carry out other functions as may be delegated by the Joint Committee pursuant to subparagraph 5(b) of Article 23.1.
3. Notwithstanding subparagraphs 4(a) and (c) of Article 23.4, the Working Group shall meet on request of a Party at such venues as mutually determined.

APPENDIX 2-C-1

UN REGULATIONS APPLIED BY BOTH PARTIES

Regulation No.	Title
3	Uniform provisions concerning the approval of retro-reflecting devices for power-driven vehicles and their trailers
4	Uniform provisions concerning the approval of devices for the illumination of rear registration plates of power-driven vehicles and their trailers
6	Uniform provisions concerning the approval of direction indicators for power-driven vehicles and their trailers
7	Uniform provisions concerning the approval of front and rear position lamps, stop-lamps and end-outline marker lamps for motor vehicles and their trailers
10	Uniform provisions concerning the approval of vehicles with regard to electromagnetic compatibility
11	Uniform provisions concerning the approval of vehicles with regard to door latches and door retention components
12	Uniform provisions concerning the approval of vehicles with regard to the protection of the driver against the steering mechanism in the event of impact
13	Uniform provisions concerning the approval of vehicles of categories M, N and O with regard to braking
13-H	Uniform provisions concerning the approval of passenger cars with regard to braking
14	Uniform provisions concerning the approval of vehicles with regard to safety-belt anchorages
16	Uniform provisions concerning the approval of: I. Safety-belts, restraint systems, child restraint systems and ISOFIX child restraint systems for occupants of power-driven vehicles II. Vehicles equipped with safety-belts, safety-belt reminders, restraint systems, child restraint systems and ISOFIX child restraint systems and i-Size child restraint systems
17	Uniform provisions concerning the approval of vehicles with regard to the seats, their anchorages and any head restraints
19	Uniform provisions concerning the approval of power-driven vehicle front fog lamps
21	Uniform provisions concerning the approval of vehicles with regard to their interior fittings
23	Uniform provisions concerning the approval of reversing and manoeuvring lamps for power-driven vehicles and their trailers

Regulation No.	Title
25	Uniform provisions concerning the approval of head restraints (headrests), whether or not incorporated in vehicle seats
26	Uniform provisions concerning the approval of vehicles with regard to their external projections
27	Uniform provisions concerning the approval of advance-warning triangles
28	Uniform provisions concerning the approval of audible warning devices and of motor vehicles with regard to their audible signals
30	Uniform provisions concerning the approval of pneumatic tyres for motor vehicles and their trailers
34	Uniform provisions concerning the approval of vehicles with regard to the prevention of fire risks
37	Uniform provisions concerning the approval of filament light sources for use in approved lamps of power-driven vehicles and of their trailers
38	Uniform provisions concerning the approval of rear fog lamps for power-driven vehicles and their trailers
39	Uniform provisions concerning the approval of vehicles with regard to the speedometer and odometer equipment including its installation
41	Uniform provisions concerning the approval of motor cycles with regard to noise
43	Uniform provisions concerning the approval of safety glazing materials and their installation on vehicles
44	Uniform provisions concerning the approval of restraining devices for child occupants of power-driven vehicles ("Child Restraint Systems")
45	Uniform provisions concerning the approval of headlamp cleaners, and of power-driven vehicles with regard to headlamp cleaners
46	Uniform provisions concerning the approval of devices for indirect vision and of motor vehicles with regard to the installation of these devices
48	Uniform provisions concerning the approval of vehicles with regard to the installation of lighting and light-signalling devices
50	Uniform provisions concerning the approval of front position lamps, rear position lamps, stop lamps, direction indicators and rear-registration-plate illuminating devices for vehicles of category L
51	Uniform provisions concerning the approval of motor vehicles having at least four wheels with regard to their sound emissions
53	Uniform provisions concerning the approval of category L3 vehicles with regard to the installation of lighting and light-signalling devices
54	Uniform provisions concerning the approval of pneumatic tyres for commercial vehicles and their trailers

Regulation No.	Title
58	Uniform provisions concerning the approval of: I. Rear underrun protective devices (RUPDs) II. Vehicles with regard to the installation of an RUPD of an approved type III. Vehicles with regard to their rear underrun protection (RUP)
60	Uniform provisions concerning the approval of two-wheeled motor cycles and mopeds with regard to driver-operated controls including the identification of controls, tell-tales and indicators
62	Uniform provisions concerning the approval of power-driven vehicles with handlebars with regard to their protection against unauthorized use
64	Uniform provisions concerning the approval of vehicles with regard to their equipment which may include: a temporary use spare unit, run flat tyres and/or a run flat system and/or extended mobility tyres
66	Uniform provisions concerning the approval of large passenger vehicles with regard to the strength of their superstructure
70	Uniform provisions concerning the approval of rear marking plates for heavy and long vehicles
75	Uniform provisions concerning the approval of pneumatic tyres for L-category vehicles
77	Uniform provisions concerning the approval of parking lamps for power-driven vehicles
78	Uniform provisions concerning the approval of vehicles of categories L1, L2, L3, L4 and L5 with regard to braking
79	Uniform provisions concerning the approval of vehicles with regard to steering equipment
80	Uniform provisions concerning the approval of seats of large passenger vehicles and of these vehicles with regard to the strength of the seats and their anchorages
81	Uniform provisions concerning the approval of rear-view mirrors of two-wheeled power-driven vehicles with or without side car, with regard to the mounting of rear-view mirrors on handlebars
85	Uniform provisions concerning the approval of internal combustion engines or electric drive trains intended for the propulsion of motor vehicles of categories M and N with regard to the measurement of the net power and the maximum 30 minutes power of electric drive trains
87	Uniform provisions concerning the approval of daytime running lamps for power-driven vehicles
91	Uniform provisions concerning the approval of side-marker lamps for motor vehicles and their trailers

Regulation No.	Title
93	Uniform provisions concerning the approval of: I. Front underrun protective devices (FUPDs) II. Vehicles with regard to the installation of an FUPD of an approved type III. Vehicles with regard to their front underrun protection (FUP)
94	Uniform provisions concerning the approval of vehicles with regard to the protection of the occupants in the event of a frontal collision
95	Uniform provisions concerning the approval of vehicles with regard to the protection of the occupants in the event of a lateral collision
98	Uniform provisions concerning the approval of motor vehicle headlamps equipped with gas-discharge light sources
99	Uniform provisions concerning the approval of gas-discharge light sources for use in approved lamps of power-driven vehicles
100	Uniform provisions concerning the approval of vehicles with regard to specific requirements for the electric power train
104	Uniform provisions concerning the approval of retro-reflective markings for vehicles of category M, N and O
110	Uniform provisions concerning the approval of: I. Specific components of motor vehicles using compressed natural gas (CNG) and/or liquefied natural gas (LNG) in their propulsion system II. Vehicles with regard to the installation of specific components of an approved type for the use of compressed natural gas (CNG) and/or liquefied natural gas (LNG) in their propulsion system
112	Uniform provisions concerning the approval of motor vehicle headlamps emitting an asymmetrical passing-beam or a driving-beam or both and equipped with filament lamps and/or Light-Emitting Diode (LED) modules
113	Uniform provisions concerning the approval of motor vehicle headlamps emitting a symmetrical passing-beam or a driving-beam or both and equipped with filament, gas-discharge light sources or LED modules
116	Uniform provisions concerning the protection of motor vehicles against unauthorized use
117	Uniform provisions concerning the approval of tyres with regard to rolling sound emissions and/or to adhesion on wet surfaces and/or to rolling resistance
119	Uniform provisions concerning the approval of cornering lamps for power-driven vehicles
121	Uniform provisions concerning the approval of vehicles with regard to the location and identification of hand controls, tell-tales and indicators
123	Uniform provisions concerning the approval of adaptive front-lighting systems (AFS) for motor vehicles

Regulation No.	Title
125	Uniform provisions concerning the approval of motor vehicles with regard to the forward field of vision of the motor vehicle driver
127	Uniform provisions concerning the approval of motor vehicles with regard to their pedestrian safety performance
128	Uniform provisions concerning the approval of Light Emitting Diode (LED) light sources for use in approved lamps on power-driven vehicles and their trailers
129	Uniform provisions concerning the approval of Enhanced Child Restraint Systems (ECRS)
130	Uniform provisions concerning the approval of motor vehicles with regard to the Lane Departure Warning System (LDWS)
131	Uniform provisions concerning the approval of motor vehicles with regard to the Advanced Emergency Braking Systems (AEBS)
134	Uniform provisions concerning the approval of motor vehicles and their components with regard to the safety-related performance of hydrogen-fuelled vehicles (HFCV) ¹
135	Uniform provisions concerning the approval of vehicles with regard to their Pole Side Impact performance (PSI)
136	Uniform provisions concerning the approval of vehicles of category L with regard to specific requirements for the electric power train

- ¹ For Japan, to the extent that the containers are marked in accordance with Article 46 of the High Pressure Gas Safety Act (Law No.204 of 1951) of Japan, the conditions to approve a vehicle type that has been approved by the type approval authority of the United Kingdom in accordance with UN Regulation No.134 shall be as follows:
- (a) at the time of application pursuant to the High Pressure Gas Safety Act of Japan, the manufacturer or its legal representative in Japan shall present that:
 - (i) the material of the containers is equivalent to SUS F 316L specified under JIS (Japan Industrial Standard) G 3214; for the purposes of this subparagraph, the compliance with DIN1.4435 as of the date of entry into force of this Agreement is considered as fulfilling of this requirement;
 - (ii) "the Nickel Equivalent" (mass %) is more than 28.5; for the purposes of this subparagraph, "Nickel Equivalent" (mass %) is defined as: "12.6[C]+0.35[Si]+1.05[Mn]+[Ni]+0.65[Cr]+0.98[Mo]" and shall be proved by the Material Mill Sheet; and
 - (iii) the test result for "Reduction of Area" is more than 75 %; in case the test result is between 72 % and 75 %, the application will be examined taking into account "the Nickel Equivalent"; and
 - (b) individual vehicles are subject to a two-year periodic inspection for the hydrogen storage system in accordance with Articles 49 and 49-4 of the High Pressure Gas Safety Act of Japan and the system shall be removed after 15 years from the date of production.

This footnote shall cease to have effect at the time when both Parties have completed the work in the Phase 2 of GTR No. 13 Global technical regulation on hydrogen and fuel cell vehicles and have applied the corresponding UN Regulation under the 1958 Agreement.

Regulation No.	Title
137	Uniform provisions concerning the approval of passenger cars in the event of a frontal collision with focus on the restraint system
138	Uniform provisions concerning the approval of Quiet Road Transport Vehicles with regard to their reduced audibility
139	Uniform provisions concerning the approval of passenger cars with regard to Brake Assist Systems (BAS)
140	Uniform provisions concerning the approval of passenger cars with regard to Electronic Stability Control (ESC) systems
141	Uniform provisions concerning the approval of vehicles with regard to their Tyre Pressure Monitoring Systems (TPMS)
142	Uniform provisions concerning the approval of motor vehicles with regard to the installation of their tyres
144	Uniform provisions concerning: Ia. Accident Emergency Call Components (AECC) Ib. Accident Emergency Call Devices (AECD) which are intended to be fitted to vehicles of categories M1 and N1 II. Vehicles with regard to their Accident Emergency Call Systems (AECS) when equipped with an AECD of an approved type III. Vehicles with regard to their Accident Emergency Call Systems (AECS) when equipped with an AECD of non approved type
145	Uniform provisions concerning the approval of vehicles with regard to ISOFIX anchorage systems ISOFIX top tether anchorages and i-Size seating positions
146	Uniform provisions concerning the approval of motor vehicles and their components with regard to the safety-related performance of hydrogen-fuelled vehicles of categories L1, L2, L3, L4 and L5
148	Uniform provisions concerning the approval of light-signalling devices (lamps) for power-driven vehicles and their trailers
149	Uniform provisions concerning the approval of road illumination devices (lamps) and systems for power-driven vehicles
150	Uniform provisions concerning the approval of retro-reflective devices and markings for power-driven vehicles and their trailers
151	Uniform provisions concerning the approval of motor vehicles with regard to the Blind Spot Information System for the Detection of Bicycles
152	Uniform provisions concerning the approval of motor vehicles with regard to the Advanced Emergency Braking System (AEBS) for M1 and N1 vehicles

APPENDIX 2-C-2

UN REGULATIONS APPLIED BY ONE OF THE PARTIES
AND NOT YET CONSIDERED BY THE OTHER PARTY

Regulation No.	Title	Date of application by the other Party ¹
73	Uniform provisions concerning the approval of: I. Vehicles with regard to their lateral protection devices (LPD) II. Lateral protection devices (LPD) III. Vehicles with regard to the installation of LPD of an approved type according to Part II of this Regulation	
126	Uniform provisions concerning the approval of partitioning systems to protect passengers against displaced luggage, supplied as non original vehicle equipment	

¹ Dates to be agreed in accordance with paragraph 2 of Article 5 of this Annex.

ANNEX 2-D

FACILITATION OF SHOCHU EXPORT

Single distilled *shochu*, as defined in subparagraph 10 of Article 3 of the Liquor Tax Law (Law No. 6 of 1953) of Japan, produced by pot still and bottled in Japan, shall be allowed to be placed on the market of the United Kingdom in traditional bottles of four *go*(合)¹, five *go*(合)² or one *sho*(升)³, provided that other applicable legal requirements of the United Kingdom are fulfilled.

¹ One *go*(合) is equal to 180 ml.

² The United Kingdom shall comply with the obligation with regard to traditional bottles of five *go*(合) referred to in this Annex subject to the completion of its necessary domestic procedures. The United Kingdom shall expeditiously take necessary steps to ensure the fulfilment of this obligation and shall notify Japan no later than 90 days after the date of entry into force of this Agreement of the completion of its domestic procedures necessary for the fulfilment of this obligation.

³ One *sho*(升) is equal to 1,800 ml.

ANNEX 2-E

FACILITATION OF WINE PRODUCT EXPORT

PART 1

United Kingdom

SECTION A

Laws and regulations of the United Kingdom
referred to in subparagraphs 1(a) and 2(a) of Article 2.24

The product definitions and the oenological practices authorised and restrictions applied in the United Kingdom referred to in subparagraphs 1(a) and 2(a) of Article 2.24 are set out in the following laws and regulations:

- Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (OJ L 347, 20.12.2013, p. 671), in particular production rules in the wine sector, in accordance with Articles 75, 78, 80, 81, 83 and 91, Part II of Annex VII and Parts I and II of Annex VIII to that Regulation, provided that they concern products within the scope of Section C of Chapter 2;

- Commission Delegated Regulation (EU) 2019/934 of 12 March 2019 supplementing Regulation (EU) No 1308/2013 of the European Parliament and of the Council as regards wine-growing areas where the alcoholic strength may be increased, authorised oenological practices and restrictions applicable to the production and conservation of grapevine products, the minimum percentage of alcohol for by-products and their disposal, and publication of OIV files (OJ L 149, 7.6.2019, p. 1), provided that they concern products within the scope of Section C of Chapter 2; and
- Commission Implementing Regulation (EU) 2019/935 of 16 April 2019 laying down rules for the application of Regulation (EU) No 1308/2013 of the European Parliament and of the Council as regards analysis methods for determining the physical, chemical and organoleptic characteristics of grapevine products and notifications of Member States decisions concerning increases in natural alcoholic strength (OJ L 149, 7.6.2019, p. 53), provided that they concern products within the scope of Section C of Chapter 2.

SECTION B

Oenological practices for phase one referred to in subparagraph 2(b) of Article 2.24

The oenological practices in the United Kingdom for phase one referred to in subparagraph 2(b) of Article 2.24 shall comprise the following:

- Calcium alginate;
- Caramel;
- L(+) tartaric acid;
- Lysozyme;
- Microcrystalline cellulose;
- Oak chips;

- Perlite;
- Potassium alginate;
- Potassium bisulphite = potassium hydrogen sulphite;
- Potato protein; and
- Yeast protein extracts.

SECTION C

Oenological practices for phase two referred to in paragraph 2 of Article 2.25

The oenological practices in the United Kingdom for phase two referred to in paragraph 2 of Article 2.25 shall comprise the following:

- Ammonium bisulphite;
- Calcium carbonate + double calcium salt of L(+) tartaric and L(-) malic acids;
- Chitin-glucan derived from *Aspergillus*;
- Dimethyldicarbonate (DMDC);
- Metatartaric acid;
- Neutral potassium tartrate;
- Neutral salt of potassium DL tartaric acid; and
- Polyvinylimidazole-polyvinylpyrrolidone copolymers (PVI/PVP).

SECTION D

Oenological practices for phase three referred to in paragraph 2 of Article 2.26

The oenological practices in the United Kingdom for phase three referred to in paragraph 2 of Article 2.26 shall comprise the following:

- Argon;
- Calcium phytate;
- Calcium tartrate;
- Copper sulphate;
- Kaolin (aluminium silicate);
- Malolactic fermentation activators;
- Potassium bicarbonate = potassium hydrogen carbonate = potassium acid carbonate;
- Potassium caseinate; and
- Potassium ferrocyanide.

PART 2

Japan

SECTION A

Laws and regulations of Japan referred to in subparagraphs 1(a) and 2(a) of Article 2.24

The product definitions and the oenological practices authorised and restrictions applied in Japan referred to in subparagraphs 1(a) and 2(a) of Article 2.24 are set out in the following laws and regulations:

- Paragraph 1 of Article 2, subparagraph 13 of Article 3 and paragraphs 2 and 9 of Article 43 of the Liquor Tax Law (Law No. 6 of 1953), provided that they concern products within the scope of Section C of Chapter 2;
- Paragraphs 1, 2 and 4 of Article 7 and paragraph 15 of Article 50 of the Cabinet Order for Enforcement of the Liquor Tax Law (Cabinet Order No. 97 of 1962), provided that they concern products within the scope of Section C of Chapter 2;
- Subparagraphs 8.2 and 8.3 of Article 13 of the Regulation for Enforcement of the Liquor Tax Law (Ministerial Ordinance of Ministry of Finance No. 26 of 1962), provided that they concern products within the scope of Section C of Chapter 2;
- Paragraphs 3, 5, 7 and 15 of the "general provisions" as well as paragraphs 1 to 4, 6, 7, 9 and 11 of "the definitions of fruit wine and sweet fruit wine" of Article 3 of Part II, and subparagraph 3.6 of Article 86-6 of Chapter 1 of Part VIII of the Notification of the Interpretation of the Liquor Tax Law and Other Laws and Orders relating to the Administration of Liquor Affairs, Etc. (Notification of National Tax Agency of 1999), provided that they concern products within the scope of Section C of Chapter 2;

- The Notice on determination of the items of liquor to which the materials for the preservation of liquors can be blended (Notice of National Tax Agency No. 5 of 1997), provided that it concerns products within the scope of Section C of Chapter 2;
- The Notification of the handling of the "materials which can be blended to the liquors for the preservation of them" (Notification of National Tax Agency of 1997), provided that it concerns products within the scope of Section C of Chapter 2; and
- Subparagraph 1.3 and the Annex table of the Notice on establishing labelling standards for manufacturing process and quality of wine, etc. (Notice of National Tax Agency No. 18 of 2015), provided that they concern products within the scope of Section C of Chapter 2.

SECTION B

Oenological practices for phase one referred to in subparagraph 1(b) of Article 2.24

The oenological practices in Japan for phase one referred to in subparagraph 1(b) of Article 2.24 shall comprise the following:

(a) Enrichment

Enrichment by sucrose, glucose and fructose (hereinafter referred to as "saccharides") may be applied, except where the weight¹ of saccharides used for enrichment exceeds the weight of saccharides which the original grape must contains.²

¹ The weight of saccharides used for enrichment shall be expressed as inverted saccharides: weight of inverted saccharides = weight of glucose + weight of fructose + weight of sucrose x 1.05.

² For the purposes of Section C of Chapter 2, both enrichment and acidification shall not be applied to the same product as referred to in paragraph 7 of Point C of Part I of Annex VIII to Regulation (EU) No 1308/2013.

(b) Acidification and de-acidification

Acidification or de-acidification may be applied, except where such practice is not in accordance with Section 3.3(a) of Codex General Standard for Food Additives.¹

(c) Grape variety

Grapes from any varieties, including those different from *vitis vinifera*, can be used for the purpose of producing Japan wine, provided that those grapes are harvested in Japan.

(d) Limits of alcoholic strength, total acidity content and volatile acidity content

The lower limit for alcoholic strength is 1 per cent (volume) as actual alcoholic strength. The upper limit for alcoholic strength is less than 15 per cent (volume) as actual alcoholic strength. However, it may reach up to less than 20 per cent (volume) as actual alcoholic strength for Japan wine which has been produced without any enrichment. No limitation is imposed with regard to total acidity and volatile acidity.

(e) Finalising practice

(i) Brandy², sweeteners (in the form of saccharides, grape must or concentrated grape must whose grapes have been harvested in Japan) or Japan wine may be added to Japan wine, after fermentation, only if that Japan wine has been fermented in the container which is aimed for direct shipping (without changing container). The weight³ of added saccharides shall not exceed 10 per cent of the total weight of the Japan wine after adding the above mentioned brandy, sweeteners or Japan wine.

¹ For the purposes of Section C of Chapter 2, both acidification and de-acidification shall not be applied to the same product as referred to in paragraph 7 of Point C of Part I of Annex VIII to Regulation (EU) No 1308/2013.

² Brandy used for finalising practice under Section C of Chapter 2 shall be made of grapes, including grape pomace and concentrated grape must, and only contain substances authorised in Tables 1 and 2 of Part A of Annex I to Commission Delegated Regulation (EU) No 2019/934.

³ The weight of added saccharides shall be expressed as inverted saccharides: weight of inverted saccharides = weight of glucose + weight of fructose + weight of sucrose x 1.05.

- (ii) Sweeteners in the form of grape must or concentrated grape must whose grapes have been harvested in Japan may be added to Japan wine, after fermentation, only if the saccharides weight in added sweeteners in the form of grape must or concentrated grape must does not exceed 10 per cent of the total weight of the Japan wine after adding the above mentioned sweeteners.
- (iii) Sweeteners in the form of saccharides may be added to Japan wine, after fermentation, only if the weight¹ of added saccharides does not exceed 10 per cent of the total weight of the Japan wine after adding the saccharides.

SECTION C

Oenological practices for phase two referred to in paragraph 1 of Article 2.25

The oenological practices in Japan for phase two referred to in paragraph 1 of Article 2.25 shall comprise the following:

- kaki (persimmon) tannin;
- microfibrillated cellulose;
- phytic acid;
- sodium ascorbate; and
- sodium caseinate.

¹ The weight of added saccharides shall be expressed as inverted saccharides: weight of inverted saccharides = weight of glucose + weight of fructose + weight of sucrose x 1.05.

SECTION D

Oenological practices for phase three referred to in paragraph 1 of Article 2.26

The oenological practices in Japan for phase three referred to in paragraph 1 of Article 2.26 shall comprise the following:

- acid calcium phosphate (calcium dihydrogen phosphate);
- acid potassium phosphate (dipotassium hydrogen phosphate and potassium dihydrogen phosphate);
- activated acid clay;
- agar;
- ammonia;
- ammonium phosphate (ammonium dihydrogen phosphate);
- calcium chloride;
- carrageenan;
- collagen;
- erythorbic acid;
- magnesium chloride;
- magnesium sulfate;
- phosphoric acid;

- potassium carbonate;
 - sodium alginate;
 - sodium bicarbonate;
 - sodium carbonate;
 - sodium chloride (salt);
 - sodium erythorbate; and
 - wheat flour.
-

ANNEX 3-A

INTRODUCTORY NOTES TO PRODUCT SPECIFIC RULES OF ORIGIN

Note 1

General principles

1. This Annex sets out the general rules for the applicable requirements of Annex 3-B provided for in subparagraph 1(c) of Article 3.2.
2. For the purposes of this Annex and Annex 3-B, the requirements for a product to be originating in accordance with subparagraph 1(c) of Article 3.2 are a change in tariff classification, a production process, a maximum value of non-originating materials, a minimum regional value content or any other requirement specified in this Annex and Annex 3-B.
3. Reference to weight in a product specific rule of origin means the net weight, which is the weight of a material or a product, not including the weight of packaging.
4. This Annex, Annex 3-B and Annex 3-C are based on the Harmonized System, as amended on 1 January 2017.

Note 2

The structure of Annex 3-B

1. Notes on Sections or Chapters, where applicable, are read in conjunction with the product specific rules of origin for the relevant Section, Chapter, heading or subheading.

2. Each product specific rule of origin set out in Column 2 of Annex 3-B applies to the corresponding product identified in Column 1 of Annex 3-B.
3. If a product is subject to alternative product specific rules of origin, the product shall be originating if it satisfies one of the alternatives. If a product is subject to a product specific rule of origin that includes multiple requirements, the product shall be originating only if it satisfies all of the requirements.
4. For the purposes of this Annex and Annex 3-B:
 - (a) "Chapter" means the first two digits in the tariff classification number under the Harmonized System;
 - (b) "heading" means the first four digits in the tariff classification number under the Harmonized System;
 - (c) "Section" means a section of the Harmonized System; and
 - (d) "subheading" means the first six digits in the tariff classification number under the Harmonized System.
5. For the purposes of product specific rules of origin, the following abbreviations apply:¹
 - (a) "CC" means production from non-originating materials of any Chapter, except that of the product, or a change to the Chapter, heading or subheading from any other Chapter; this means that all non-originating materials used in the production of the product must undergo a change in tariff classification at the two-digit level (i.e. a change in Chapter) of the Harmonized System.

¹ For greater certainty, if a requirement of a change in tariff classification provides for exception for a change from certain Chapters, headings or subheadings, none of the non-originating materials of those Chapters, headings or subheadings may be used, individually or jointly.

- (b) "CTH" means production from non-originating materials of any heading, except that of the product, or a change to the Chapter, heading or subheading from any other heading; this means that all non-originating materials used in the production of the product must undergo a change in tariff classification at the four-digit level (i.e. a change in heading) of the Harmonized System.

- (c) "CTSH" means production from non-originating materials of any subheading, except that of the product, or a change to the Chapter, heading or subheading from any other subheading; this means that all non-originating materials used in the production of the product must undergo a change in tariff classification at the six-digit level (i.e. a change in subheading) of the Harmonized System.

Note 3

Application of Annex 3-B

1. Paragraph 3 of Article 3.2, concerning products having acquired originating status which are used in the production of other products, applies irrespective of whether or not this status has been acquired inside the same factory in a Party where those products are used.

2. If a product specific rule of origin provides that a specified non-originating material may not be used or that the value or weight of a specified non-originating material cannot exceed a specific threshold, those requirements do not apply to non-originating materials classified elsewhere in the Harmonized System.

3. If a product specific rule of origin provides that a product shall be produced from a particular material, this does not prevent the use of other materials which cannot satisfy the requirement because of their inherent nature.

4. For greater certainty, in respect of materials which are wholly obtained, for the purposes of paragraph 2 of Article 3.5 and subject to paragraph 6 of that Article being met, if a product specific rule of origin requires that a product shall be produced from materials that are wholly obtained, the materials that are wholly obtained in the European Union shall be considered as being wholly obtained in a Party when the materials are used in the production of the products classified under the Chapters and headings of the Harmonized System as specified in Annex 3-C. For the purposes of this paragraph, Article 3.3 shall apply, *mutatis mutandis*, in order to determine whether a material is wholly obtained in the European Union.

Note 4

Calculation of a maximum value of non-originating materials
and of a minimum regional value content

Definitions:

1. For the purposes of product specific rules of origin:
 - (a) "customs value" means the value as determined in accordance with the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994;
 - (b) "EXW" means:
 - (i) the ex-works price of the product paid or payable to the manufacturer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used and all other costs incurred in the production of a product minus any internal taxes which are, or may be, repaid when the product obtained is exported; or

- (ii) if there is no price paid or payable or if the actual price paid does not reflect all costs related to the production of the product which are actually incurred in the production of a product, the value of all the materials used and all other costs incurred in the production of the product in the exporting Party which:
 - (A) include selling, general and administrative expenses, as well as profit, that can be reasonably allocated to the product; and
 - (B) exclude the costs of freight, insurance, all other costs incurred in transporting the product and any internal taxes of the exporting Party which are, or may be, repaid when the product obtained is exported;

- (c) "FOB" means:
 - (i) the free on board price of the product paid or payable to the seller regardless of the mode of shipment, provided that the price includes the value of all the materials used and all other costs incurred in the production of a product and its transportation to the exportation port in the Party, minus any internal taxes which are, or may be, repaid when the product obtained is exported; or

 - (ii) if there is no price paid or payable or if the actual price paid does not reflect all costs related to the production of the product which are actually incurred in the production of a product, the value of all the materials used and all other costs incurred in the production of the product in the exporting Party, and its transportation to the exportation port in the Party which:
 - (A) include selling, general and administrative expenses, as well as profit, that can be reasonably allocated to the product, the costs of freight and insurance; and
 - (B) exclude any internal taxes of the exporting Party which are, or may be, repaid when the product obtained is exported;

- (d) "MaxNOM" means the maximum value of non-originating materials expressed as a percentage;
- (e) "RVC" means the minimum regional value content of a product, expressed as a percentage; and
- (f) "VNM" means the value of non-originating materials used in the production of the product which is its customs value at the time of importation including freight, insurance where appropriate, packing and all other costs incurred in transporting the materials to the importation port in the Party where the producer of the product is located. Where it is not known and cannot be ascertained, the first ascertainable price paid for the non-originating materials in either Party is used.

2. For the calculation of MaxNOM and RVC, the following formulas apply respectively:

(a)

$$\text{MaxNOM}(\%) = \frac{\text{VNM}}{\text{EXW}} \times 100$$

and

(b)

$$\text{RVC}(\%) = \frac{\text{FOB} - \text{VNM}}{\text{FOB}} \times 100$$

Note 5

Definitions of processes referred to in Sections V to VII in Annex 3-B

For the purposes of product specific rules of origin:

- (a) "biotechnological processing" means:
 - (i) biological or biotechnological culturing (including cell culture), hybridisation or genetic modification of micro-organisms (bacteria, viruses (including phages) etc.) or human, animal or plant cells; and
 - (ii) production, isolation or purification of cellular or intercellular structures (such as isolated genes, gene fragments and plasmids), or fermentation;
- (b) "change in particle size" means the deliberate and controlled modification in particle size of a product, other than by merely crushing or pressing, resulting in a product with a defined particle size, defined particle size distribution or defined surface area, which is relevant to the purposes of the resulting product and with physical or chemical characteristics different from those of the input materials;
- (c) "chemical reaction" means a process (including a biochemical processing) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule, with the exception of the following which are not considered to be chemical reactions for the purposes of this definition:
 - (i) dissolving in water or other solvents;
 - (ii) the elimination of solvents including solvent water; or
 - (iii) the addition or elimination of water of crystallisation;

- (d) "distillation" means:
- (i) atmospheric distillation: a separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapour then condensed into different liquefied fractions; products produced from petroleum distillation may include liquefied petroleum gas, naphtha, gasoline, kerosene, diesel or heating oil, light gas oils and lubricating oil; and
 - (ii) vacuum distillation: distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation; vacuum distillation is used for distilling high-boiling and heat-sensitive materials such as heavy distillates in petroleum oils to produce light to heavy vacuum gas oils and residuum;
- (e) "isomer separation" means the isolation or separation of isomers from a mixture of isomers;
- (f) "mixing and blending" means the deliberate and proportionally controlled mixing or blending (including dispersing) of materials, other than the addition of diluents, only to conform to predetermined specifications which results in the production of a product having physical or chemical characteristics that are relevant to the purposes or uses of the product and are different from the input materials;
- (g) "production of standard materials" (including standard solutions) means a production of a preparation suitable for analytical, calibrating or referencing uses with precise degrees of purity or proportions certified by the manufacturer; and
- (h) "purification" means a process which results in the elimination of at least 80 per cent of the content of existing impurities.

Note 6

Definitions of terms used in Section XI of Annex 3-B

For the purposes of product specific rules of origin:

- (a) "man-made staple fibres" means synthetic or artificial filament tow, staple fibres or waste, of headings 55.01 to 55.07;
- (b) "natural fibres" means fibres other than synthetic or artificial fibres. Their use, including the use of waste, is restricted to the stages before spinning takes place and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun; "natural fibres" includes horsehair of heading 05.11, silk of headings 50.02 and 50.03, wool-fibres and fine or coarse animal hair of headings 51.01 to 51.05, cotton fibres of headings 52.01 to 52.03, and other vegetable fibres of headings 53.01 to 53.05;
- (c) "printing" means a technique by which an objectively assessed function, such as colour, design, or technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques; and
- (d) "printing (as standalone operation)" means a technique by which an objectively assessed function, such as colour, design, or technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques combined with at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling, shearing, singeing, process of air-tumbler, process of stenter, milling, steam and shrinking, and wet decatizing), provided that the value of all the non-originating materials used does not exceed 50 per cent of the EXW or 45 per cent of the FOB of the product.

Note 7

Tolerances applicable to products containing two or more basic textile materials

1. For the purposes of this Note, basic textile materials are the following:
 - (a) silk;
 - (b) wool;
 - (c) coarse animal hair;
 - (d) fine animal hair;
 - (e) horsehair;
 - (f) cotton;
 - (g) paper-making materials and paper;
 - (h) flax;
 - (i) true hemp;
 - (j) jute and other textile bast fibres;
 - (k) sisal and other textile fibres of the genus *Agave*;
 - (l) coconut, abaca, ramie and other vegetable textile fibres;
 - (m) synthetic man-made filaments;
 - (n) artificial man-made filaments;

- (o) current-conducting filaments;
- (p) synthetic man-made staple fibres of polypropylene;
- (q) synthetic man-made staple fibres of polyester;
- (r) synthetic man-made staple fibres of polyamide;
- (s) synthetic man-made staple fibres of polyacrylonitrile;
- (t) synthetic man-made staple fibres of polyimide;
- (u) synthetic man-made staple fibres of polytetrafluoroethylene;
- (v) synthetic man-made staple fibres of poly (phenylene sulphide);
- (w) synthetic man-made staple fibres of poly (vinyl chloride);
- (x) other synthetic man-made staple fibres;
- (y) artificial man-made staple fibres of viscose;
- (z) other artificial man-made staple fibres;
- (aa) yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped;
- (bb) yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped;
- (cc) products of heading 56.05 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film irrespective of whether or not coated with aluminium powder, of a width not exceeding five mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film;

(dd) other products of heading 56.05;

(ee) glass fibres; and

(ff) metal fibres.

2. Where reference to this Note is made in Annex 3-B, the requirements set out in its Column 2 shall not apply, as a tolerance, to non-originating basic textile materials which are used in the production of a product, provided that:

(a) the product contains two or more basic textile materials; and

(b) the total weight of the non-originating basic textile materials does not exceed 10 per cent of the weight of all the basic textile materials used.

For example:

For a woollen fabric of heading 51.12 containing woollen yarn of heading 51.07, synthetic yarn of staple fibres of heading 55.09 and materials other than basic textile materials, non-originating woollen yarn which does not satisfy the requirement set out in Column 2 of Annex 3-B, or non-originating synthetic yarn which does not satisfy the requirement set out in Column 2 of Annex 3-B, or a combination of both, may be used, provided that their total weight does not exceed 10 per cent of the weight of all the basic textile materials.

3. Notwithstanding subparagraph 2(b), for products containing "yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped", the maximum tolerance is 20 per cent. However, the percentage of the other non-originating basic textile materials shall not exceed 10 per cent.

4. Notwithstanding subparagraph 2(b), for products containing "strip consisting of a core of aluminium foil or of a core of plastic film irrespective of whether or not coated with aluminium powder, of a width not exceeding five mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film", the maximum tolerance is 30 per cent. However, the percentage of the other non-originating basic textile materials shall not exceed 10 per cent.

5. For a product of headings 51.06 to 51.10 and 52.04 to 52.07, non-originating man-made fibres may be used in the process of spinning of natural fibres, provided that their total weight does not exceed 40 per cent of the weight of the product.

Note 8

Other tolerances applicable to certain textile products

1. Where reference to this Note is made in Annex 3-B, non-originating textile materials (with the exception of linings and interlinings) which do not satisfy the requirements set out in its Column 2 for a made-up textile product may be used, provided that they are classified under a heading other than that of the product and that their total value does not exceed eight per cent of the EXW or FOB of the product.
2. For the purposes of determining whether a product classified under Chapters 61 to 63 is originating, the product specific rule of origin set out in Column 2 of Annex 3-B that is applicable to that product shall apply only to the component that determines the tariff classification of the product and such component must satisfy the requirements of the production process or the change in tariff classification set out in the product specific rule of origin for that product.
3. Where a requirement set out in Column 2 of Annex 3-B consists in a maximum value of non-originating materials, the value of the non-originating materials which are not classified under Chapters 50 to 63 shall be taken into account in the calculation of the value of the non-originating materials.

ANNEX 3-B

PRODUCT SPECIFIC RULES OF ORIGIN

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
SECTION I	LIVE ANIMALS; ANIMAL PRODUCTS
Chapter 1	Live animals
01.01-01.06	All animals of Chapter 1 are wholly obtained.
Chapter 2	Meat and edible meat offal
02.01-02.10	Production in which all the materials of Chapters 1 and 2 used are wholly obtained.
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates
- Atlantic Bluefin tuna (<i>Thunnus thynnus</i>)	All Atlantic Bluefin tuna (<i>Thunnus thynnus</i>) is wholly obtained; or Production in which Atlantic Bluefin tuna (<i>Thunnus thynnus</i>) is subject to caging in farms with subsequent feeding and fattening or farming for a minimum period of three months in a Party. The duration of the fattening or farming shall be established according to the date of the caging operation and the date of harvesting recorded in the electronic Bluefin tuna Catch Document (eBCD) of the International Commission for the Conservation of Atlantic Tunas (ICCAT).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
- Others	All fish and crustaceans, molluscs and other aquatic invertebrates are wholly obtained.
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included
04.01-04.10	Production in which all the materials of Chapter 4 used are wholly obtained.
Chapter 5	Products of animal origin, not elsewhere specified or included
05.01-05.11	CTH
SECTION II	VEGETABLE PRODUCTS
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
06.01-06.04	Production in which all the materials of Chapter 6 used are wholly obtained.
Chapter 7	Edible vegetables and certain roots and tubers
07.01-07.14	Production in which all the materials of Chapter 7 used are wholly obtained.
Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons
08.01-08.14	Production in which all the materials of Chapter 8 used are wholly obtained.
Chapter 9	Coffee, tea, maté and spices
09.01	CTSH; or Blending.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
0902.10-0902.20	Production in which all the materials of subheadings 0902.10 and 0902.20 used are wholly obtained.
0902.30-0903.00	CTSH; or Blending.
09.04-09.10	CTSH; or Blending, crushing or grinding.
Chapter 10	Cereals
10.01-10.08	Production in which all the materials of Chapter 10 used are wholly obtained.
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten
11.01	CC
11.02-11.03	Production in which all the materials of Chapters 10 and 11, headings 07.01, 07.13, 07.14 and 23.03, subheading 0710.10 and dried potatoes of subheading 0712.90 used are wholly obtained.
11.04	CC
11.05-11.09	Production in which all the materials of Chapters 10 and 11, headings 07.01, 07.13, 07.14 and 23.03, subheading 0710.10 and dried potatoes of subheading 0712.90 used are wholly obtained.
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder
12.01	CTH
12.02-12.14	CTH except from heading 12.01.
Chapter 13	Lac; gums, resins and other vegetable saps and extracts
1301.20-1302.19	CTH
1302.20	CTSH; however, non-originating pectic substances may be used.
1302.31	CTH

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
1302.32	CTSH; however, non-originating mucilages and thickeners derived from locust beans may be used.
1302.39	CTH
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included
14.01-14.04	Production in which all the materials of Chapter 14 used are wholly obtained.
SECTION III	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes
15.01-15.06	CTH
15.07	Production in which all the materials of headings 12.01 and 15.07 used are wholly obtained.
15.08	CTH
15.09-15.10	Production in which all the vegetable materials used are wholly obtained.
15.11-15.13	CTH
15.14	
- Rape or Colza oil and fractions thereof	Production in which all the materials of headings 12.05 and 15.14 used are wholly obtained.
- Mustard oil and fractions thereof	CTH

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
15.15	
- Rice bran oil and its fractions	Production in which all the materials of headings 10.06 and 15.15 used are wholly obtained.
- Others	CTH
1516.10-1517.10	CTH
1517.90	
- Mixed vegetable oils not further processed	CC
- Others	CTH
15.18-15.22	CTH
SECTION IV	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates
16.01	Production in which all the materials of Chapters 2, 3 and 16 and heading 10.06 used are wholly obtained.
1602.10-1602.31	CC
1602.32	CC except from Chapter 2; MaxNOM 60 % (EXW); or RVC 45 % (FOB).
1602.39	CC
1602.41-1602.50	CC except from Chapter 2; MaxNOM 60 % (EXW); or RVC 45 % (FOB).
1602.90	CC
16.03	Production in which all the materials of Chapters 2, 3 and 16 used are wholly obtained.
16.04-16.05	Production in which all the materials of Chapters 2, 3 and 16 and heading 10.06 used are wholly obtained.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 17	Sugars and sugar confectionery
17.01	CTH
17.02	CTH, provided that: <ul style="list-style-type: none"> - the weight of non-originating materials of heading 04.04 used does not exceed 10 % of the weight of the product; - the total weight of non-originating materials of headings 11.01 to 11.08 used does not exceed 10 % of the weight of the product; and - the total weight of non-originating materials of headings 17.01 and 17.03 used does not exceed 20 % of the weight of the product.
17.03-17.04	CTH
Chapter 18	Cocoa and cocoa preparations
18.01-18.05	CTH
18.06	CTH, provided that: <ul style="list-style-type: none"> - the total weight of non-originating materials of Chapter 4 and heading 19.01 used does not exceed 10 % of the weight of the product; and - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 30 % of the weight of the product.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products
1901.10	
- Containing more than 10 % by dry weight of milk solids	CC except from headings 04.01 to 04.06.
- Others	CC
1901.20	
- A product containing more than 25 % by dry weight of butterfat, not put up for retail sale, and containing more than 30 % by dry weight of rice flour	CC except from headings 04.01 to 04.06, provided that the value of non-originating rice flour of subheading 1102.90 used does not exceed 35 % of the EXW or 30 % of the FOB of the product.
- A product containing more than 25 % by dry weight of butterfat, not put up for retail sale, and containing not more than 30 % by dry weight of rice flour	CC except from headings 04.01 to 04.06.
- A product containing more than 30 % by dry weight of rice flour, except for a product containing more than 25 % by dry weight of butterfat, not put up for retail sale	CC, provided that the value of non-originating rice flour of subheading 1102.90 used does not exceed 35 % of the EXW or 30 % of the FOB of the product.
- Others	CC
1901.90	
- Containing more than 10 % by dry weight of milk solids, and more than 30 % by dry weight of rice flour	CC except from headings 04.01 to 04.06, provided that the value of non-originating rice flour of subheading 1102.90 used does not exceed 35 % of the EXW or 30 % of the FOB of the product.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
- Containing more than 10 % by dry weight of milk solids, and not more than 30 % by dry weight of rice flour	CC except from headings 04.01 to 04.06.
- Containing more than 30 % by dry weight of rice flour, and not more than 10 % by dry weight of milk solids	CC, provided that the value of non-originating rice flour of subheading 1102.90 used does not exceed 35 % of the EXW or 30 % of the FOB of the product.
- Others	CC
19.02	CC
19.03	CC, provided that the total weight of non-originating materials of headings 10.06 and 11.01 to 11.08 used does not exceed 10 % of the weight of the product.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
19.04	CC
19.05	CTH
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants
20.01	CC
20.02-20.03	Production in which all the materials of Chapter 7 used are wholly obtained.
20.04-20.08	CTH, provided that beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.), peas (<i>Pisum sativum</i>), pineapples, oranges, potatoes and asparagus used are wholly obtained.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
20.09	CTH, provided that pineapples, oranges, tomatoes, apples and grapes used are wholly obtained.
Chapter 21	Miscellaneous edible preparations
2101.11-2101.20	CC
2101.30	
- Roasted barley tea	CC except from heading 10.03.
- Others	CC
2102.10-2103.10	CTH
2103.20	CC except from headings 07.02 and 20.02.
2103.30	CTSH; however, non-originating mustard flour may be used.
2103.90	CTSH
21.04	CTH
21.05	CTH, provided that: <ul style="list-style-type: none"> - the total weight of non-originating materials of Chapter 4 and heading 19.01 used does not exceed 10 % of the weight of the product; and - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20 % of the weight of the product.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
21.06	CTH, provided that: <ul style="list-style-type: none"> - the materials of Konnyaku of subheading 1212.99 used are wholly obtained; - the total weight of non-originating materials of Chapter 4 and heading 19.01 used does not exceed 10 % of the weight of the product; - the weight of non-originating materials of heading 10.01 used does not exceed 30 % of the weight of the product; - the weight of non-originating materials of heading 10.03 used does not exceed 10 % of the weight of the product; - the weight of non-originating materials of heading 10.06 used does not exceed 10 % of the weight of the product; and - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 30 % of the weight of the product.
Chapter 22	Beverages, spirits and vinegar
22.01	CTH
22.02	CTH, provided that: <ul style="list-style-type: none"> - the total weight of non-originating materials of Chapter 4 and heading 19.01 used does not exceed 10 % of the weight of the product; and - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
22.03-22.08	CTH except from headings 22.07 and 22.08, provided that: <ul style="list-style-type: none"> - all the materials of subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained; - the weight of non-originating materials of Chapter 4 used does not exceed 40 % of the weight of the product; and - the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product.
22.09	CTH except from headings 22.07 and 22.08, provided that all the materials of heading 10.06 and subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained.
Chapter 23	Residues and waste from the food industries; prepared animal fodder
23.01	CTH
23.02-23.03	CTH, provided that the weight of non-originating materials of Chapter 10 used does not exceed 20 % of the weight of the product.
23.04-23.08	CTH

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
2309.10	CTH
2309.90	
- A product of a preparation used in animal feeding containing more than 10 % by dry weight of milk solids, and of a preparation other than pet food containing more than 30 % by dry weight of rice	CTH except from headings 04.01 to 04.06 or dairy preparations of subheading 1901.90 containing more than 10 % by dry weight of milk solids, provided that the value of non-originating materials of heading 10.06 used does not exceed 35 % of the EXW or 30 % of the FOB of the product.
- A product of a preparation used in animal feeding containing more than 10 % by dry weight of milk solids, and not of a preparation other than pet food containing more than 30 % by dry weight of rice	CTH except from headings 04.01 to 04.06 or dairy preparations of subheading 1901.90 containing more than 10 % by dry weight of milk solids.
- A product of a preparation other than pet food containing more than 30 % by dry weight of rice, and not of a preparation used in animal feeding containing more than 10 % by dry weight of milk solids	CTH, provided that the value of non-originating materials of heading 10.06 used does not exceed 35 % of the EXW or 30 % of the FOB of the product.
- Others	CTH
Chapter 24	Tobacco and manufactured tobacco substitutes
24.01	CC
2402.10	CTH, provided that the weight of non-originating materials of Chapter 24 used does not exceed 30 % of the weight of the product.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
2402.20-2403.99	CTH; MaxNOM 35 % (EXW); or RVC 70 % (FOB).
SECTION V	MINERAL PRODUCTS Section note: For definitions of horizontal processing rules within this Section, see Note 5 of Annex 3-A.
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement
25.01	CTH

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
25.02-25.30	CTH; MaxNOM 70 % (EXW); or RVC 35 % (FOB).
Chapter 26	Ores, slag and ash
26.01-26.21	CTH
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes
27.01-27.09	CTH; A chemical reaction or mixing and blending is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
27.10	CTH except from biodiesel of subheadings 3824.99 and 3826.00; or Distillation or a chemical reaction is undergone, provided that biodiesel (including hydrotreated vegetable oil) of heading 27.10 and subheadings 3824.99 and 3826.00 used is obtained by esterification, transesterification or hydrotreatment.
27.11	CTSH; or A chemical reaction is undergone.
27.12-27.15	CTH; A chemical reaction or mixing and blending is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
SECTION VI	PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES Section note: For definitions of horizontal processing rules within this Section, see Note 5 of Annex 3-A.
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes
28.01-28.53	CTSH; A chemical reaction, purification, production of standard materials or isomer separation is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 29	Organic chemicals
2901.10-2905.42	CTSH; A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
2905.43-2905.44	CTH except from heading 17.02 and subheading 3824.60.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
2905.45	CTH; however, non-originating materials of subheading 2905.45 may be used, provided that their total value does not exceed 20 % of the EXW or 15 % of the FOB of the product; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
2905.49-2905.59	CTSH; A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
2906.11	CTSH
2906.12-2918.13	CTSH; A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
2918.14-2918.15	CTSH

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
2918.16-2922.41	CTSH; A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
2922.42	CTSH
2922.43-2923.10	CTSH; A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
2923.20	CTSH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
2923.30-2924.24	CTSH; A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
2924.25-2924.29	CTSH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
2925.11-2938.10	CTSH; A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
2938.90	CTSH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
29.39	CTSH; A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
29.40	CTSH
29.41-29.42	CTSH; A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 30	Pharmaceutical products
30.01-30.06	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 31	Fertilisers
31.01-31.04	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
31.05	
<ul style="list-style-type: none"> - Sodium nitrate - Calcium cyanamide - Potassium sulphate - Magnesium potassium sulphate 	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
- Others	CTH and MaxNOM 50 % (EXW); or CTH and RVC 55 % (FOB); however, non-originating materials of heading 31.05 may be used, provided that their total value does not exceed 20 % of the EXW or 15 % of the FOB of the product; MaxNOM 40 % (EXW); or RVC 65 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks
32.01-32.05	CTSH; A chemical reaction, purification, mixing and blending, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
3206.11-3206.19	CTH; however, non-originating materials of heading 32.06 may be used, provided that their total value does not exceed 20 % of the EXW or 15 % of the FOB of the product; MaxNOM 40 % (EXW); or RVC 65 % (FOB).
3206.20-3215.90	CTSH; A chemical reaction, purification, mixing and blending, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations
3301.12-3302.10	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
3302.90-3303.00	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
33.04	CTSH; A chemical reaction, purification, mixing and blending, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
33.05-33.07	CTSH; A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
34.01-34.07	CTSH; A chemical reaction, purification, production of standard materials or isomer separation is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes
35.01	CTH
3502.11-3502.19	CTH except from headings 04.07 and 04.08.
3502.20-3504.00	CTH
35.05	CC except from heading 11.08.
35.06-35.07	CTSH; A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations
36.01-36.06	CTSH; A chemical reaction, production of standard materials or isomer separation is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 37	Photographic or cinematographic goods
37.01-37.07	CTSH; A chemical reaction, production of standard materials or isomer separation is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 38	Miscellaneous chemical products
38.01-38.08	CTSH; A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
3809.10	CTH except from headings 11.08 and 35.05.
3809.91-3822.00	CTSH; A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
38.23	CTSH
3824.10-3824.50	CTSH; A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
3824.60	CTH except from heading 17.02 and subheadings 2905.43 and 2905.44.
3824.71-3824.91	CTSH; A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
3824.99	
- Biodiesel	Production in which biodiesel is obtained through transesterification, esterification or hydro-treatment.
- Others	CTSH; A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
38.25	CTSH; A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
38.26	Production in which biodiesel is obtained through transesterification, esterification or hydro-treatment.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
SECTION VII	PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF Section note: For definitions of horizontal processing rules within this Section, see Note 5 of Annex 3-A.
Chapter 39	Plastics and articles thereof
39.01-39.03	CTSH; A chemical reaction is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
39.04-39.06	CTSH; A chemical reaction or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
39.07-39.08	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
39.09-39.10	CTSH; A chemical reaction or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
39.11	CTSH; A chemical reaction is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
39.12-39.15	CTSH; A chemical reaction or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
39.16-39.26	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 40	Rubber and articles thereof
40.01-40.11	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
4012.11-4012.19	CTSH; Retreading of used tyres; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
4012.20-4017.00	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
SECTION VIII	RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)
Chapter 41	Raw hides and skins (other than furskins) and leather
41.01-41.03	CC
4104.11-4104.19	CTH
4104.41-4104.49	CTSH except from subheadings 4104.41 to 4104.49.
4105.10	CTH
4105.30	CTSH
4106.21	CTH
4106.22	CTSH
4106.31	CTH
4106.32	CTSH
4106.40	
- A product in the wet state	CTH
- A product in the dry state	CTH; or Production from non-originating materials in the wet state.
4106.91	CTH
4106.92	CTSH

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
41.07-41.13	CTH; however, non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32 and 4106.92 may be used, provided that a re-tanning operation of the tanned or crust hides and skins in the dry state takes place.
41.14-41.15	CTH
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)
42.01-42.06	CC; CTH and MaxNOM 45 % (EXW); or CTH and RVC 60 % (FOB).
Chapter 43	Furskins and artificial fur; manufactures thereof
43.01	CC
43.02-43.04	CTH
SECTION IX	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK
Chapter 44	Wood and articles of wood; wood charcoal
44.01-44.21	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 45	Cork and articles of cork
45.01-45.04	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork
4601.21-4601.22	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
4601.29	CC except from Chapter 14.
4601.92-4601.93	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
4601.94	CC except from Chapter 14.
4601.99-4602.12	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
4602.19	CC except from Chapter 14.
4602.90	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
SECTION X	PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard
47.01-47.07	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard
48.01-48.23	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans
49.01-49.11	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
SECTION XI	TEXTILES AND TEXTILE ARTICLES Section note: For definitions of terms used for and tolerances applicable to certain products made of textile materials, see Notes 6, 7 and 8 of Annex 3-A.
Chapter 50	Silk
50.01	CTH
50.02	CTH except from heading 50.01.
50.03	
- Carded or combed	Carding or combing of silk waste.
- Others	CTH
50.04-50.05	Spinning of natural fibres; Extrusion of man-made continuous filament combined with spinning; Extrusion of man-made continuous filament combined with twisting; or Twisting combined with any mechanical operation.
50.06	
- Silk yarn and yarn spun from silk waste	Spinning of natural fibres; Extrusion of man-made continuous filament combined with spinning; Extrusion of man-made continuous filament combined with twisting; or Twisting combined with any mechanical operation.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
- Silk-worm gut	CTH
50.07	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Twisting or any mechanical operation combined with weaving; Weaving combined with dyeing; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric
51.01-51.05	CTH
51.06-51.10	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
51.11-51.13	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Weaving combined with dyeing; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
Chapter 52	Cotton
52.01-52.03	CTH
52.04-52.07	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
52.08-52.12	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Twisting or any mechanical operation combined with weaving; Weaving combined with dyeing, with coating or with laminating; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn
53.01-53.05	CTH
53.06-53.08	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
53.09-53.11	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Weaving combined with dyeing, with coating or with laminating; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
Chapter 54	Man-made filaments; strip and the like of man-made textile materials
54.01-54.06	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
54.07-54.08	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Yarn dyeing combined with weaving; Weaving combined with dyeing, with coating or with laminating; Twisting or any mechanical operation combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
Chapter 55	Man-made staple fibres
55.01-55.07	Extrusion of man-made fibres.
55.08-55.11	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
55.12-55.16	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Twisting or any mechanical operation combined with weaving; Weaving combined with dyeing, with coating or with laminating; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
56.01	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; Flocking combined with dyeing or with printing; or Coating, flocking, laminating or metalising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing), provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
56.02	
- Needleloom felt	<p>Extrusion of man-made fibres combined with fabric formation; however:</p> <ul style="list-style-type: none"> - non-originating polypropylene filament of heading 54.02; - non-originating polypropylene fibres of heading 55.03 or 55.06; or - non-originating polypropylene filament tow of heading 55.01; <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the EXW or 35 % of the FOB of the product; or</p> <p>Nonwoven fabric formation alone in the case of felt made from natural fibres.</p>
- Others	<p>Extrusion of man-made fibres combined with fabric formation; or</p> <p>Nonwoven fabric formation alone in the case of other felt made from natural fibres.</p>
5603.11-5603.14	<p>Production from:</p> <ul style="list-style-type: none"> - directionally or randomly oriented filaments; or - substances or polymers of natural or man-made origin; <p>followed in both cases by bonding into a nonwoven.</p>

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
5603.91-5603.94	Production from: - directionally or randomly oriented staple fibres; or - chopped yarns, of natural or man-made origin; followed in both cases by bonding into a nonwoven.
5604.10	Production from rubber thread or cord, not textile covered.
5604.90	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
56.05	Spinning of natural or man-made staple fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
56.06	Extrusion of man-made fibres combined with spinning; Twisting combined with gimping; Spinning of natural or man-made staple fibres; or Flocking combined with dyeing.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
56.07-56.09	Spinning of natural fibres; or Extrusion of man-made fibres combined with spinning.
Chapter 57	Carpets and other textile floor coverings Chapter note: For products of this Chapter jute fabric may be used as a backing.
57.01-57.05	Spinning of natural or man-made staple fibres combined with weaving or with tufting; Extrusion of man-made filament yarn combined with weaving or with tufting; Production from coir yarn, sisal yarn, jute yarn or classical ring spun viscose yarn; Tufting combined with dyeing or with printing; Flocking combined with dyeing or with printing; or Extrusion of man-made fibres combined with nonwoven techniques including needle punching.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
58.01-58.04	<p>Spinning of natural or man-made staple fibres combined with weaving or with tufting;</p> <p>Extrusion of man-made filament yarn combined with weaving or with tufting;</p> <p>Weaving combined with dyeing, with flocking, with coating, with laminating or with metalising;</p> <p>Tufting combined with dyeing or with printing;</p> <p>Flocking combined with dyeing or with printing;</p> <p>Yarn dyeing combined with weaving;</p> <p>Weaving combined with printing; or</p> <p>Printing (as standalone operation).</p>
58.05	CTH

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
58.06-58.09	<p>Spinning of natural or man-made staple fibres combined with weaving or with tufting;</p> <p>Extrusion of man-made filament yarn combined with weaving or with tufting;</p> <p>Weaving combined with dyeing, with flocking, with coating, with laminating or with metalising;</p> <p>Tufting combined with dyeing or with printing;</p> <p>Flocking combined with dyeing or with printing;</p> <p>Yarn dyeing combined with weaving;</p> <p>Weaving combined with printing; or</p> <p>Printing (as standalone operation).</p>
58.10	<p>Embroidering in which the value of non-originating materials of any heading, except that of the product, used does not exceed 50 % of the EXW or 45 % of the FOB of the product.</p>

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
58.11	<p>Spinning of natural or man-made staple fibres combined with weaving or with tufting;</p> <p>Extrusion of man-made filament yarn combined with weaving or with tufting;</p> <p>Weaving combined with dyeing, with flocking, with coating, with laminating or with metalising;</p> <p>Tufting combined with dyeing or with printing;</p> <p>Flocking combined with dyeing or with printing;</p> <p>Yarn dyeing combined with weaving;</p> <p>Weaving combined with printing; or</p> <p>Printing (as standalone operation).</p>
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
59.01	<p>Weaving, knitting or nonwoven fabric formation combined with dyeing, with flocking, with coating, with laminating or with metalising; or</p> <p>Flocking combined with dyeing or with printing.</p>

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
59.02	
- Containing not more than 90 % by weight of textile materials	Weaving, knitting or nonwoven fabric formation.
- Others	Extrusion of man-made fibres combined with weaving, with knitting or with nonwoven fabric formation.
59.03	Weaving, knitting or nonwoven fabric formation combined with impregnating, with coating, with covering, with laminating or with metalising; Weaving, knitting or nonwoven fabric formation combined with printing; or Printing (as standalone operation).
59.04	Weaving, knitting or nonwoven fabric formation combined with dyeing, with coating, with laminating or with metalising.
59.05	
- Impregnated, coated, covered or laminated with rubber, plastics or other materials	Weaving, knitting or nonwoven fabric formation combined with impregnating, with coating, with covering, with laminating or with metalising.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
- Others	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Weaving, knitting or nonwoven fabric formation combined with dyeing, with coating or with laminating; Weaving combined with printing; or Printing (as standalone operation).
59.06	
- Knitted or crocheted fabrics	Spinning of natural or man-made staple fibres combined with knitting or with crocheting; Extrusion of man-made filament yarn combined with knitting or with crocheting; Knitting or crocheting combined with rubberising; or Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing), provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.
- Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials	Extrusion of man-made fibres combined with weaving.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
- Others	Weaving, knitting or nonwoven process combined with dyeing, with coating or with rubberising; Yarn dyeing combined with weaving, with knitting or with nonwoven process; or Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing), provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.
59.07	Weaving, knitting or nonwoven fabric formation combined with dyeing, with printing, with coating, with impregnating or with covering; Flocking combined with dyeing or with printing; or Printing (as standalone operation).
59.08	
- Incandescent gas mantles, impregnated	Production from tubular knitted or crocheted gas mantle fabric.
- Others	CTH

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
59.09-59.11	<p>Spinning of natural or man-made staple fibres combined with weaving, with knitting or with nonwoven fabric formation;</p> <p>Extrusion of man-made fibres combined with weaving, with knitting or with nonwoven fabric formation;</p> <p>Weaving, knitting or nonwoven fabric formation combined with dyeing, with coating or with laminating; or</p> <p>Coating, flocking, laminating or metalising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing), provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.</p>
Chapter 60	Knitted or crocheted fabrics
60.01-60.06	<p>Spinning of natural or man-made staple fibres combined with knitting or with crocheting;</p> <p>Extrusion of man-made filament yarn combined with knitting or with crocheting;</p> <p>Knitting or crocheting combined with dyeing, with flocking, with coating, with laminating or with printing;</p> <p>Flocking combined with dyeing or with printing;</p> <p>Yarn dyeing combined with knitting or with crocheting; or</p> <p>Twisting or texturing combined with knitting or with crocheting, provided that the value of non-originating non-twisted or non-textured yarns used does not exceed 50 % of the EXW or 45 % of the FOB of the product.</p>

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted
61.01-61.17	
- Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Knitting or crocheting combined with making-up including cutting of fabric; or Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.
- Others	Spinning of natural or man-made staple fibres combined with knitting or with crocheting; Extrusion of man-made filament yarn combined with knitting or with crocheting; Knitting and making-up in one operation; or Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted
62.01	Weaving combined with making-up including cutting of fabric; Making-up including cutting of fabric preceded by printing (as standalone operation); or Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
62.02	
- Embroidered	<p>Weaving combined with making-up including cutting of fabric;</p> <p>Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 50 % of the EXW or 45 % of the FOB of the product; or</p> <p>Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.</p>
- Others	<p>Weaving combined with making-up including cutting of fabric;</p> <p>Making-up including cutting of fabric preceded by printing (as standalone operation); or</p> <p>Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.</p>
62.03	<p>Weaving combined with making-up including cutting of fabric;</p> <p>Making-up including cutting of fabric preceded by printing (as standalone operation); or</p> <p>Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.</p>
62.04	
- Embroidered	<p>Weaving combined with making-up including cutting of fabric;</p> <p>Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 50 % of the EXW or 45 % of the FOB of the product; or</p> <p>Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.</p>
- Others	<p>Weaving combined with making-up including cutting of fabric;</p> <p>Making-up including cutting of fabric preceded by printing (as standalone operation); or</p> <p>Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.</p>

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
62.05	<p>Weaving combined with making-up including cutting of fabric;</p> <p>Making-up including cutting of fabric preceded by printing (as standalone operation); or</p> <p>Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.</p>
62.06	
- Embroidered	<p>Weaving combined with making-up including cutting of fabric;</p> <p>Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 50 % of the EXW or 45 % of the FOB of the product; or</p> <p>Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.</p>
- Others	<p>Weaving combined with making-up including cutting of fabric;</p> <p>Making-up including cutting of fabric preceded by printing (as standalone operation); or</p> <p>Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.</p>
62.07-62.08	<p>Weaving combined with making-up including cutting of fabric;</p> <p>Making-up including cutting of fabric preceded by printing (as standalone operation); or</p> <p>Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.</p>
62.09	
- Embroidered	<p>Weaving combined with making-up including cutting of fabric;</p> <p>Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 50 % of the EXW or 45 % of the FOB of the product; or</p> <p>Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.</p>

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
- Others	Weaving combined with making-up including cutting of fabric; Making-up including cutting of fabric preceded by printing (as standalone operation); or Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.
62.10	
- Fire-resistant equipment of fabric covered with foil of aluminised polyester	Weaving combined with making-up including cutting of fabric; Coating or laminating combined with making-up including cutting of fabric, provided that the value of non-originating uncoated or unlaminated fabric used does not exceed 50 % of the EXW or 45 % of the FOB of the product; or Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.
- Others	Weaving combined with making-up including cutting of fabric; Making-up including cutting of fabric preceded by printing (as standalone operation); or Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.
62.11	
- Women's or girls' garments, embroidered	Weaving combined with making-up including cutting of fabric; Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 50 % of the EXW or 45 % of the FOB of the product; or Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.
- Others	Weaving combined with making-up including cutting of fabric; Making-up including cutting of fabric preceded by printing (as standalone operation); or Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
62.12	
- Knitted or crocheted obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Knitting combined with making-up including cutting of fabric; Making-up including cutting of fabric preceded by printing (as standalone operation); or Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.
- Others	Weaving combined with making-up including cutting of fabric; Making-up including cutting of fabric preceded by printing (as standalone operation); or Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.
62.13-62.14	
- Embroidered	Weaving combined with making-up including cutting of fabric; Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 50 % of the EXW or 45 % of the FOB of the product; Making-up including cutting of fabric preceded by printing (as standalone operation); or Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
- Others	Weaving combined with making-up including cutting of fabric; Making-up including cutting of fabric preceded by printing (as standalone operation); or Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.
62.15	Weaving combined with making-up including cutting of fabric; Making-up including cutting of fabric preceded by printing (as standalone operation); or Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.
62.16	
- Fire-resistant equipment of fabric covered with foil of aluminised polyester	Weaving combined with making-up including cutting of fabric; Coating or laminating combined with making-up including cutting of fabric, provided that the value of non-originating uncoated or unlaminated fabric used does not exceed 50 % of the EXW or 45 % of the FOB of the product; or Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.
- Others	Weaving combined with making-up including cutting of fabric; Making-up including cutting of fabric preceded by printing (as standalone operation); or Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
62.17	
- Embroidered	<p>Weaving combined with making-up including cutting of fabric;</p> <p>Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 50 % of the EXW or 45 % of the FOB of the product;</p> <p>Making-up including cutting of fabric preceded by printing (as standalone operation); or</p> <p>Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.</p>
- Fire-resistant equipment of fabric covered with foil of aluminised polyester	<p>Weaving combined with making-up including cutting of fabric;</p> <p>Coating or laminating combined with making-up including cutting of fabric, provided that the value of non-originating uncoated or unlaminated fabric used does not exceed 50 % of the EXW or 45 % of the FOB of the product; or</p> <p>Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.</p>
- Interlinings for collars and cuffs, cut out	CTH, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.
- Others	<p>Weaving combined with making-up including cutting of fabric; or</p> <p>Making-up including cutting of fabric, provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.</p>
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags
63.01-63.04	
- Of felt and of nonwovens	Nonwoven fabric formation combined with making-up including cutting of fabric.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
- Others -- Embroidered	Weaving, knitting or crocheting combined with making-up including cutting of fabric; or Production from unembroidered fabric (other than knitted or crocheted), provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product.
-- Others	Weaving, knitting or crocheting combined with making-up including cutting of fabric.
63.05	Extrusion of man-made fibres or spinning of natural or man-made staple fibres, combined with weaving or with knitting and making-up including cutting of fabric.
63.06	
- Of nonwovens	Nonwoven fabric formation combined with making-up including cutting of fabric.
- Others	Weaving combined with making-up including cutting of fabric.
63.07	MaxNOM 40 % (EXW); or RVC 65 % (FOB).
63.08	Each item in the set must satisfy the rule which would apply to it if it were not included in the set; however, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the EXW or FOB of the set.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
63.09-63.10	CTH
SECTION XII	FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR
Chapter 64	Footwear, gaiters and the like; parts of such articles
64.01-64.06	CC; CTH except from headings 64.01 to 64.05 and from assemblies of uppers affixed to inner soles of subheading 6406.90 and MaxNOM 50 % (EXW); or CTH except from headings 64.01 to 64.05 and from assemblies of uppers affixed to inner soles of subheading 6406.90 and RVC 55 % (FOB).
Chapter 65	Headgear and parts thereof
65.01-65.07	CTH
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof
66.01-66.03	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
67.01-67.04	CTH
SECTION XIII	ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials
68.01-68.15	CTH; MaxNOM 70 % (EXW); or RVC 35 % (FOB).
Chapter 69	Ceramic products
69.01-69.14	CTH
Chapter 70	Glass and glassware
70.01-70.05	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
70.06	
- Coated glass-plate substrates	CTH; or Production from non-coated glass-plate substrate of heading 70.06.
- Others	CTH except from headings 70.02 to 70.05.
70.07 ¹ -70.09	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

¹ For the products of subheadings 7007.11 and 7007.21, see also Appendix 3-B-1.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
70.10	
- Glass and glassware, containers made of glass	CTH; however, non-originating materials of heading 70.10 may be used, provided that their total value does not exceed 15 % of the EXW or the FOB of the product.
- Others	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
70.11	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
70.13	CTH; however, non-originating materials of heading 70.13 may be used, provided that their total value does not exceed 15 % of the EXW or the FOB of the product.
70.14-70.17	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
7018.10	CTH
7018.20	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
7018.90	CTH
70.19-70.20	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
SECTION XIV	NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN
Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin
71.01	CC
71.02-71.04	CTSH
71.05	CTH
71.06	
- Unwrought	CTH except from headings 71.06, 71.08 and 71.10; Electrolytic, thermal or chemical separation of precious metals of headings 71.06, 71.08 and 71.10; or Fusion or alloying of precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification.
- Semi-manufactured or in powder form	Production from unwrought precious metals.
71.07	
- Metals clad with precious metals, semi-manufactured	Production from metals clad with precious metals, unwrought.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
- Others	CTH
71.08	
- Unwrought	CTH except from headings 71.06, 71.08 and 71.10; Electrolytic, thermal or chemical separation of precious metals of headings 71.06, 71.08 and 71.10; or Fusion or alloying of precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification.
- Semi-manufactured or in powder form	Production from unwrought precious metals.
71.09	
- Metals clad with precious metals, semi-manufactured	Production from metals clad with precious metals, unwrought.
- Others	CTH
71.10	
- Unwrought	CTH except from headings 71.06, 71.08 and 71.10; Electrolytic, thermal or chemical separation of precious metals of headings 71.06, 71.08 and 71.10; or Fusion or alloying of precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
- Semi-manufactured or in powder form	Production from unwrought precious metals.
71.11	
- Metals clad with precious metals, semi-manufactured	Production from metals clad with precious metals, unwrought.
- Others	CTH
71.12	CTH
71.13-71.17	CTH except from headings 71.13 to 71.17; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
71.18	CTH
SECTION XV	BASE METALS AND ARTICLES OF BASE METAL
Chapter 72	Iron and steel
72.01-72.06	CTH
72.07	CTH except from heading 72.06.
72.08-72.17	CTH except from headings 72.08 to 72.17.
7218.10	CTH
7218.91-7218.99	CTH except from heading 72.06.
72.19-72.23	CTH except from headings 72.19 to 72.23.
7224.10	CTH
7224.90	CTH except from heading 72.06.
72.25-72.29	CTH except from headings 72.25 to 72.29.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 73	Articles of iron or steel
7301.10	CC except from headings 72.08 to 72.17.
7301.20	CTH
73.02	CC except from headings 72.08 to 72.17.
73.03	CTH
73.04-73.06	CC except from headings 72.13 to 72.17, 72.21 to 72.23 and 72.25 to 72.29.
73.07	
- Tube or pipe fittings of stainless steel	CTH except from forged blanks of heading 72.07; however, non-originating forged blanks of heading 72.07 may be used, provided that their value does not exceed 50 % of the EXW or 45 % of the FOB of the product.
- Others	CTH
73.08	CTH except from subheading 7301.20; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
7309.00-7315.19	CTH
7315.20	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
7315.81-7319.90	CTH
7320.10	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
7320.20-7326.90	CTH

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 74	Copper and articles thereof
74.01-74.02	CTH
74.03	CTSH
74.04-74.19	CTH
Chapter 75	Nickel and articles thereof
75.01-75.04	CTSH
75.05-75.08	CTH
Chapter 76	Aluminium and articles thereof
76.01	CTSH
76.02-76.06	CTH and MaxNOM 50 % (EXW); or CTH and RVC 55 % (FOB).
76.07	CTH except from heading 76.06.
7608.10-7616.91	CTH and MaxNOM 50 % (EXW); or CTH and RVC 55 % (FOB).
7616.99	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 78	Lead and articles thereof
7801.10	CTSH
7801.91-7801.99	CTH except from heading 78.02.
78.02-78.04	CTH
78.06	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 79	Zinc and articles thereof
79.01-79.07	CTH
Chapter 80	Tin and articles thereof
80.01-80.07	CTH
Chapter 81	Other base metals; cermets; articles thereof
81.01-81.13	CTSH; or Production from non-originating materials of any heading by the use of refining, smelting or thermal metal forming.
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal
8201.10-8205.70	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
8205.90	CTH; however, non-originating tools of heading 82.05 may be incorporated into the set, provided that their total value does not exceed 15 % of the EXW or the FOB of the set.
82.06	CTH except from headings 82.02 to 82.05; however, non-originating tools of headings 82.02 to 82.05 may be incorporated into the set, provided that their total value does not exceed 15 % of the EXW or the FOB of the set.
82.07-82.15	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 83	Miscellaneous articles of base metal
83.01-83.11	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
SECTION XVI	MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof
84.01-84.06	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
84.07-84.08 ¹	MaxNOM 50 % (EXW); or RVC 55 % (FOB).
84.09-84.11	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
84.12	CTH; MaxNOM 55 % (EXW); or RVC 50 % (FOB).
84.13	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
84.14-84.15	CTH; MaxNOM 55 % (EXW); or RVC 50 % (FOB).
84.16-84.24	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

¹ For headings 84.07 and 84.08, see also Appendix 3-B-1.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
84.25-84.30	CTH except from heading 84.31; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
84.31-84.43	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
84.44-84.47	CTH except from heading 84.48; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
84.48-84.68	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
84.70-84.72	CTH except from heading 84.73; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
84.73-84.87	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles
85.01	CTH except from heading 85.03; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
85.02-85.18	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
85.19-85.21	CTH except from heading 85.22; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
85.22-85.27	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
85.28	CTH except from heading 85.29; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
85.29-85.34	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
85.35-85.37	CTH except from heading 85.38; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
85.38-85.39	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
8540.11-8540.12	CTSH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
8540.20-8540.99	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
8541.10-8541.60	CTSH; Non-originating materials used undergo a diffusion; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
8541.90	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
8542.31-8542.39	CTSH; Non-originating materials used undergo a diffusion; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
8542.90-8543.90	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
8544.11-8544.60	CTH except from headings 74.08, 74.13, 76.05 and 76.14; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
8544.70	CTH except from headings 70.02 and 90.01; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
85.45-85.48	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
SECTION XVII	VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds
86.01-86.09	CTH except from heading 86.07; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof
87.01 ¹	MaxNOM 50 % (EXW); or RVC 55 % (FOB).
87.02-87.05 ²	MaxNOM 45 % (EXW); or RVC 60 % (FOB).
87.06 ³	MaxNOM 50 % (EXW); or RVC 55 % (FOB).
87.07 ⁴	MaxNOM 45 % (EXW); or RVC 60 % (FOB).
87.08 ⁵ -87.11	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
87.12	MaxNOM 45 % (EXW); or RVC 60 % (FOB).
87.13-87.16	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 88	Aircraft, spacecraft, and parts thereof
88.01-88.05	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

¹ For heading 87.01, see also Appendix 3-B-1.

² For headings 87.02 to 87.05, see also Appendix 3-B-1.

³ For heading 87.06, see also Appendix 3-B-1.

⁴ For heading 87.07, see also Appendix 3-B-1.

⁵ For heading 87.08, see also Appendix 3-B-1.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 89	Ships, boats and floating structures
89.01-89.08	CTH except from hulls of heading 89.06; MaxNOM 40 % (EXW); or RVC 65 % (FOB).
SECTION XVIII	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof
9001.10-9001.40	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
9001.50	CTH; Production in which one of the following operations is made: - surfacing of the semi-finished lens into a finished ophthalmic lens with optical corrective power meant to be mounted on a pair of spectacles; or - coating of the lens through appropriated treatments to improve vision and ensure protection of the wearer; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
9001.90-9033.00	CTH except from heading 96.20; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 91	Clocks and watches and parts thereof
9101.11-9113.20	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
9113.90	CTH
91.14	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 92	Musical instruments; parts and accessories of such articles
92.01-92.09	MaxNOM 50 % (EXW); or RVC 55 % (FOB).
SECTION XIX	ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF
Chapter 93	Arms and ammunition; parts and accessories thereof
93.01-93.07	MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
SECTION XX	MISCELLANEOUS MANUFACTURED ARTICLES
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings
9401.10-9401.80	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
9401.90	CC
94.02-94.06	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 95	Toys, games and sports requisites; parts and accessories thereof
95.03-95.05	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
95.06	
- Golf clubs and parts thereof	CTH; however non-originating roughly-shaped blocks for making golf club heads may be used.
- Others	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
95.07-95.08	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 96	Miscellaneous manufactured articles
96.01	CC
96.02-96.04	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
96.05	Each item in the set shall satisfy the rule which would apply to it if it were not included in the set, provided that non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the EXW or the FOB of the set.
96.06-96.20	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
SECTION XXI	WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES
Chapter 97	Works of art, collectors' pieces and antiques
97.01-97.06	CTH

APPENDIX 3-B-1

PROVISIONS RELATED TO CERTAIN VEHICLES AND PARTS OF VEHICLES

SECTION 1

Supplier's declarations

Where a supplier in Japan provides a producer in Japan of the products of headings 84.07 and 84.08 and headings 87.01 to 87.08 with the information necessary to determine the originating status of the products, a supplier's declaration may be provided by the supplier.

SECTION 2

Interim threshold of product specific rules of origin for vehicles and parts of vehicles

1. For the purposes of this Section, "year" means, with respect to the first year, the period from the date of entry into force of this Agreement until the following 31 January and, with respect to each subsequent year, the 12-month period starting on 1 February of that year.
2. For vehicles of heading 87.03, each Party shall apply the following rule:

From the first year until the end of the second year	From the third year until the end of the fifth year	From the beginning of the sixth year
MaxNOM 55 % (EXW); or RVC 50 % (FOB)	MaxNOM 50 % (EXW); or RVC 55 % (FOB)	MaxNOM 45 % (EXW); or RVC 60 % (FOB)

3. The interim threshold set out in the tables of subparagraphs (a) to (d) applies to products directly exported from a Party to the other Party and does not apply to products incorporated into a complete vehicle as materials in the exporting Party:

- (a) For parts of vehicles of headings 84.07 and 84.08, each Party shall apply the following rule:

From the first year until the end of the second year	From the beginning of the third year
MaxNOM 60 % (EXW); or RVC 45 % (FOB)	MaxNOM 50 % (EXW); or RVC 55 % (FOB)

- (b) For parts of vehicles of heading 87.06, each Party shall apply the following rule:

From the first year until the end of the fourth year	From the beginning of the fifth year
MaxNOM 55 % (EXW); or RVC 50 % (FOB)	MaxNOM 50% (EXW); or RVC 55% (FOB)

- (c) For parts of vehicles of heading 87.07, each Party shall apply the following rule:

From the first year until the end of the fourth year	From the beginning of the fifth year
MaxNOM 55 % (EXW); or RVC 50 % (FOB)	MaxNOM 45 % (EXW); or RVC 60 % (FOB)

- (d) For parts of vehicles of heading 87.08, each Party shall apply the following rule:

From the first year until the end of the second year	From the beginning of the third year
CTH; MaxNOM 60 % (EXW); or RVC 45 % (FOB)	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB)

4. Notwithstanding paragraphs 1 to 3, if this Agreement enters into force on any date after 1 January 2021, the Parties shall apply this Section from that date as if this Agreement had entered into force on 1 January 2021.

SECTION 3

Application of the product specific rules of origin for certain motor vehicles through production processes related to certain parts

1. For the purpose of satisfying the product specific rule of origin of Column 2 in Annex 3-B applicable to motor vehicles of subheadings 8703.21 to 8703.90, a material listed in Column (i) in the table below used in the production of those motor vehicles shall be considered as originating in a Party if:
 - (a) it meets the product specific rule of origin of Column 2 in Annex 3-B applicable to that material; or
 - (b) the production process related to that material, as laid down in Column (ii) in the table below, is carried out in a Party.

Table

Column (i) Harmonized System Classification (2017) including specific description ¹	Column (ii) Related production process
7007.11	Tempering of non-originating materials, provided that non-originating materials of heading 70.07 are not used.
7007.21	Tempering or laminating of non-originating materials, provided that non-originating materials of heading 70.07 are not used.

¹ Where a specific description of a material is included in Column (i), the related production process in Column (ii) applies only to that material.

Column (i) Harmonized System Classification (2017) including specific description	Column (ii) Related production process
8707.10 - Bodies in white ¹ in steel, for the motor vehicles of subheadings 8703.21 to 8703.90	Production from non-originating semi-finished steel products of headings 72.07, 72.18 and 72.24. ²

¹ For the purposes of this Section, "bodies in white" means bodies where the metal components have been joined together before painting; including assembly of:

- frame; and
 - body parts; and
- excluding assembly in the frame structure of:
- the engine;
 - the chassis sub-assemblies, or trim (glass, seats, upholstery, electronics, etc.); or
 - moving parts (doors, trunk, bonnet, as well as fenders).

² In order to apply the related production process rule:

- (a) the parts of the body in white listed below, to the extent they are constituent parts of the body in white, shall be made in steel:
- A, B and C pillars or equivalent part;
 - side members or equivalent part;
 - cross members or equivalent part;
 - floor side rails or equivalent part;
 - sides panels or equivalent part;
 - roof side rails or equivalent part;
 - dash board support or equivalent part;
 - roof supports or equivalent part;
 - rear wall or equivalent part;
 - firewall or equivalent part;
 - bumper beams or equivalent part; and
 - floor pan or equivalent part; and
- (b) parts or combinations of parts, whichever their name, as far as they fulfil the same function as the parts listed in (a), shall also be made in steel.

Column (i) Harmonized System Classification (2017) including specific description	Column (ii) Related production process
8708.10 - Bumpers (not including parts thereof)	All non-originating polymer and flat-rolled products used shall be moulded or stamped.
8708.29 - Body stampings (not including parts thereof) - Door assemblies (not including parts thereof)	All non-originating materials shall be moulded or stamped. All non-originating materials used to produce door skin or insole panel shall be moulded or stamped; and all non-originating door parts used shall be assembled; and non-originating materials of heading 87.08 shall not be used.
8708.50 - Drive-axles with differential, whether or not provided with other transmission components - Non-driving axles (not including parts thereof)	Drive shaft and differential gears are produced from non-originating flat-rolled metal; and non-originating materials of heading 87.08 shall not be used. Non-driving axles are produced from non-originating flat-rolled metal; and non-originating materials of heading 87.08 shall not be used.

2. The application of paragraph 1 is without prejudice to the application of the provisions of Section A of Chapter 3 and Annex 3-A.

SECTION 4

Review of and consultations on the implementation of Section 3

1. After seven years from the date of entry into force of this Agreement, the Parties shall, on request of either Party on the basis of available information, jointly review the implementation of Section 3.
2. After the initiation of the review provided for in paragraph 1, a Party may request consultations with the other Party, provided that, based on facts and not merely on allegation, conjecture or remote possibility, there is evidence:

- (a) that imports of the products of subheadings 8703.21 to 8703.90 from the requested Party into the requesting Party have, by application of Section 3, significantly increased in absolute terms or relative to domestic production; or
 - (b) of changes in patterns of sourcing after the entry into force of this Agreement which have had a negative effect on competition for domestic producers of directly competitive products in the requesting Party.
3. The Parties shall consult with a view to establishing the accuracy of the facts and identifying appropriate measures relating to the implementation of Section 3. Such measures shall not result in an expansion of the application of Section 3.
4. For greater certainty, in case of disagreement between the Parties on the application of this Section, a Party may have recourse to dispute settlement under Chapter 22.
-

ANNEX 3-C

PRODUCTS REFERRED TO IN ARTICLE 3.5

The products referred to in paragraphs 2 and 4 of Article 3.5 shall be limited to the products classified under the following Chapters and headings of the Harmonized System:

- (a) Chapters 02 to 04;
- (b) heading 06.04;
- (c) Chapters 07 and 08;
- (d) headings 09.01 to 09.04 and 09.07 to 09.10;
- (e) headings 10.01 to 10.03 and 10.05 to 10.08;
- (f) headings 11.02, 11.03 and 11.05 to 11.09;
- (g) headings 12.02, 12.08 and 12.10 to 12.14;
- (h) Chapters 13 and 14;
- (i) headings 15.01, 15.03 to 15.08 and 15.11 to 15.22;
- (j) headings 16.01 and 16.03 to 16.05;
- (k) headings 17.01 to 17.03;
- (l) headings 18.03, 18.05 and 18.06;
- (m) heading 19.03;

- (n) Chapter 20;
 - (o) headings 21.02 to 21.06;
 - (p) Chapter 22;
 - (q) heading 23.01;
 - (r) headings 24.02 and 24.03;
 - (s) Chapters 25 to 43;
 - (t) headings 44.03 to 44.05 and 44.07 to 44.21;
 - (u) Chapters 45 to 49;
 - (v) headings 50.01 and 50.04 to 50.07;
 - (w) headings 51.04 to 51.13;
 - (x) headings 52.04 to 52.12;
 - (y) headings 53.03 to 53.11; and
 - (z) Chapters 54 to 97.
-

ANNEX 3-D

INFORMATION REFERRED TO IN ARTICLE 3.5

The information referred to in paragraph 7 of Article 3.5 shall be limited to the following elements:

- (a) description and HS tariff classification number of the product supplied and of the non-originating materials used in its production;
- (b) if value methods are applied in accordance with Annex 3-B, the value per unit and the total value of the product supplied and of the non-originating materials used in its production;
- (c) if specific production processes are required in accordance with Annex 3-B, a description of the production carried out on the non-originating materials used; and
- (d) a statement by the supplier that the elements of information referred to in subparagraphs (a) to (c) are accurate and complete, the date on which the statement is provided, and printed name and address of the supplier.

ANNEX 3-E

TEXT OF THE STATEMENT ON ORIGIN

A statement on origin shall be made out using either of the following linguistic versions of the text set out below and in accordance with the laws and regulations of the exporting Party. If the statement on origin is handwritten, it shall be written in ink in printed characters. The statement on origin shall be drawn up in accordance with the respective footnotes. The footnotes do not have to be reproduced.

Japanese version

(期間.....から.....まで (注1))

この文書の対象となる製品の輸出者 (輸出者参照番号..... (注2)) は、別段の明示をする場合を除くほか、当該製品の原産地..... (注3) が特惠に係る原産地であることを申告する。

(用いられた原産性の基準 (注4))

.....

(場所及び日付 (注5))

.....

(輸出者の氏名又は名称 (活字体によるもの))

.....

English version

(Period: from to⁽¹⁾)

The exporter of the products covered by this document (Exporter Reference No⁽²⁾) declares that, except where otherwise clearly indicated, these products are of preferential origin⁽³⁾.

(Origin criteria used⁽⁴⁾)

.....

(Place and date⁽⁵⁾)

.....

(Printed name of the exporter)

.....

- (1) If the statement on origin is completed out for multiple shipments of identical originating products within the meaning of subparagraph 5(b) of Article 3.17, it shall indicate the period for which the statement on origin will apply. That period shall not exceed 12 months. All importations of the product must occur within the period indicated. Where a period is not applicable, the field can be left blank.
- (2) Indicate the reference number through which the exporter is identified. For the United Kingdom exporter, this will be the number assigned in accordance with the laws and regulations of the United Kingdom. For the Japanese exporter, this will be the Japan Corporate Number. Where the exporter has not been assigned a number, the field may be left blank.
- (3) Indicate the origin of the product; the United Kingdom or Japan.
- (4) Indicate, depending on the case, one or more of the following codes;

"A" for a product referred to in subparagraph 1(a) of Article 3.2;

"B" for a product referred to in subparagraph 1(b) of Article 3.2;

"C" for a product referred to in subparagraph 1(c) of Article 3.2, with the following additional information on the type of product specific requirement actually applied to the product;

"1" for a change in tariff classification rule;

"2" for a maximum value of non-originating materials or a minimum regional value content rule;

"3" for a specific production process rule; or

"4" in case of application of the provisions of Section 3 of Appendix 3-B-1;

"D" for accumulation referred to in Article 3.5; or

"E" for tolerances referred to in Article 3.6.

(5) Place and date may be omitted if it is contained on the document itself.

ANNEX 6

FOOD ADDITIVES

The Parties, in furtherance of Chapter 6, recognise the importance of transparency and predictability with respect to the application and approval procedures for food additives, reaffirm and undertake the following:

1. Recognising that relevant guidelines on food additives are available on an official website, free of charge, the Parties are encouraged to make those guidelines available in English. On request of a Party, the other Party will consider translating a specific guideline in English if possible.
2. Information requirements of each Party are to be limited to what is necessary for the approval of a food additive.
3. Relevant international standards and guidelines including their scope, definitions and principles, as well as the risk assessments of the international bodies, on food additives, enzymes, processing aids or nutrients, for the approval of such food additives are to be taken into account by each Party.
4. Affirming that a Party may legitimately expect that the other Party conducts the approval procedure according to the standard processing period, each Party undertakes that:
 - (a) the authorisation of food additives is conducted and completed without undue delay;
and
 - (b) the standard processing period of each procedure for the approval of a food additive is published.
5. If their respective approval procedures for food additives undergo significant changes, the Parties shall apply the procedures set out in Article 6.11.

6. Nothing in this Annex shall be construed as preventing the Parties from establishing, maintaining, amending or modifying their respective approval procedures in line with the provisions of Chapter 6.

ANNEX 8-A

REGULATORY COOPERATION IN FINANCIAL SERVICES

Objectives of regulatory cooperation

1. The Parties recognise that promoting cooperation between the Parties and their financial regulatory authorities supports objectives which include the following:
 - (a) strengthening financial systems and promoting financial stability;
 - (b) improving market integrity and countering undesirable market fragmentation;
 - (c) promoting fair and competitive markets;
 - (d) promoting robust and efficient institutions, markets and infrastructure;
 - (e) protecting consumers, investors, depositors, policy-holders and persons to whom a fiduciary duty is owed by financial service suppliers;
 - (f) providing a transparent and predictable environment for financial service suppliers; and
 - (g) enhancing bilateral trade and investment in financial services between the Parties.
2. The Parties shall, wherever practicable, work together bilaterally and in international bodies to achieve the objectives referred to in paragraph 1 (hereinafter referred to in this Annex as "regulatory cooperation").
3. In their regulatory cooperation, the Parties shall base themselves on the principles and prudential standards agreed at multilateral level and follow the principles of regulatory cooperation set out in paragraphs 6 to 14 as implemented in the framework envisaged in paragraphs 23 to 25.

Scope of regulatory cooperation

4. Regulatory cooperation shall cover all areas of financial services, which shall include emerging issues of mutual interest, unless otherwise agreed by the Parties.
5. The provisions in this Annex shall be without prejudice to the distribution and exercise of competences of regulatory or supervisory authorities of the Parties. The Parties recognise that their regulatory cooperation should be based on due consideration of differences in market structures and business models that may exist between the Parties.

Principles of regulatory cooperation

6. To support regulatory cooperation, the Parties shall, wherever practicable, work together in international standard-setting bodies to develop effective international standards and facilitate coherent implementation in the area of financial services. Each Party shall use its best endeavours to ensure that internationally agreed standards for regulation and supervision in the area of financial services are implemented and applied in its territory.¹
7. The Parties shall, wherever practicable, work to achieve mutual compatibility of their respective regulatory and supervisory frameworks for financial services in areas of common interest in a way that supports the objectives referred to in paragraph 1. Such work may include developing consistent regulatory approaches on an outcomes basis and reducing unnecessarily burdensome, duplicative or divergent regulatory requirements.
8. Without prejudice to its own legislative processes, each Party shall use its best endeavours to offer the other Party an opportunity to be informed at an early stage and to provide comments on its planned regulatory initiatives in the area of financial services that may be of relevance to the other Party.

¹ For greater certainty, for the purposes of this Annex, regulatory standards adopted by international standard-setting bodies may be considered as internationally agreed standards, where the Parties' financial regulatory authorities have agreed on such regulatory standards and participate in such bodies.

9. A Party shall, wherever practicable, defer to the regulatory and supervisory frameworks of the other Party. Such deference shall be without prejudice to each Party's right to assess, on the basis of its own regulatory and supervisory frameworks, the regulatory and supervisory frameworks of the other Party, including the effective enforcement of such frameworks, with a view to establishing deference. For the purposes of any such assessment, a Party shall not require that the regulatory and supervisory frameworks of the other Party are identical to its own frameworks, but shall base its assessment on regulatory outcomes.
10. In the areas where a Party defers to the regulatory and supervisory frameworks of the other Party, the Parties shall keep each other informed of how they provide for effective implementation and enforcement of regulatory and supervisory frameworks, consult with each other on changes to their respective regulatory and supervisory frameworks, and ensure that appropriate mechanisms are in place for the exchange of information on supervision and enforcement.
11. A Party shall, in the process of formulating its planned regulatory or supervisory initiatives, in the areas of financial services where that Party defers to the regulatory and supervisory framework of the other Party, give due consideration to the impact of those initiatives on its decision to defer to the other Party's regulatory and supervisory frameworks.
12. A Party shall review a measure which has been brought to its attention by a specific written request of the other Party, which may have an impact on the ability of the other Party's financial service suppliers to provide financial services within the former Party's territory. Any such requests for review shall only be made where the impact is material and shall include a clear explanation of the impact of the measure and its materiality. Any such review shall consider whether and to what extent the measure may be rendered mutually compatible.

13. Each Party may rescind its decision to defer to the regulatory and supervisory frameworks of the other Party in a specific area of financial services and revert to the application and enforcement of its own regulatory and supervisory frameworks in circumstances such as, but not exclusively, where:
 - (a) the regulatory and supervisory frameworks of the other Party are no longer equivalent in outcome;
 - (b) the other Party fails to enforce its regulatory and supervisory frameworks effectively; or
 - (c) there is insufficient cooperation, including sharing of information, by the other Party in the areas set out under paragraph 10.
14. Prior to taking a decision to rescind pursuant to paragraph 13, a Party shall give written notification of its intention to rescind to the other Party. Following receipt of such notification, the Parties shall consult with each other within a reasonable timeframe, as agreed between the Parties. Such consultation may include technical mediation pursuant to paragraphs 26 to 31.

Emerging Issues

15. To support innovation in the areas of financial services, the Parties shall endeavour to collaborate, share knowledge, experiences and developments in financial services and facilitate the cross-border development of new financial services.
16. The Parties recognise the importance of building a sustainable and inclusive economy consistent with the outcome document of the United Nations summit for the adoption of the post-2015 development agenda, entitled "Transforming our world: the 2030 Agenda for Sustainable Development" adopted by the General Assembly of the United Nations on 25 September 2015, which includes gender equality and action to combat climate change.

Joint United Kingdom-Japan financial regulatory forum

17. The Parties establish the Joint United Kingdom-Japan financial regulatory forum on the date of entry into force of this Agreement (hereinafter referred to in this Annex as "the Forum").
18. The Forum is in charge of steering regulatory cooperation between the Parties. In particular, the Forum takes stock of progress and undertakes forward planning of regulatory cooperation. The Forum shall observe the principles of regulatory cooperation set out in paragraphs 6 to 14 as implemented in the framework envisaged in paragraphs 23 to 25.
19. Without prejudice to the right of each Party to decide on the composition of its representation in the Forum, the Forum is composed of representatives of the Government of the United Kingdom, including Her Majesty's Treasury, and the Bank of England and Financial Conduct Authority and their successors, and the Government of Japan, including the Financial Services Agency or its successors, which are at technical level in charge of financial services regulatory issues. Each Party may request the other Party to invite representatives from other financial regulatory or supervisory authorities within the territory of the other Party with a view to contributing to the Forum's discussions and preparatory work in matters related to the activity of those financial regulatory or supervisory authorities. The other Party should give positive consideration to such request.
20. The meetings of the Forum will be co-chaired by senior officials of Her Majesty's Treasury of the United Kingdom and the Financial Services Agency of Japan, or their respective successors.
21. Each Party in the Forum shall designate a contact point to facilitate regulatory cooperation. The Forum may establish expert working groups to examine specific issues.
22. The meetings of the Forum shall be held alternately in the United Kingdom and in Japan, at least once a year, and whenever the members of the Forum consider it necessary. When necessary, the meetings may be held alternatively by video conference, where the Parties agree.

Framework for regulatory cooperation

23. The Forum shall develop and apply a framework for regulatory cooperation in order to implement the provisions of paragraphs 6 to 16.
24. The framework for regulatory cooperation shall include:
 - (a) without prejudice to each Party's own legislative and administrative processes, mechanisms for information exchange and consultation with the other Party, in appropriate forms;
 - (b) guidelines on deference to each other's regulatory and supervisory framework, adapted where practicable for each specific area of financial regulation;
 - (c) a procedure for reviewing a measure referred to in paragraph 12 which has been brought to a Party's attention by a specific request of the other Party;
 - (d) exchanges of experiences and best practices on diversity in finance, sustainable finance and other related emerging issues as agreed by the Parties;
 - (e) terms of reference and guidelines on the governance of the Forum;
 - (f) a process for the technical mediation referred to in paragraphs 26 to 31; and
 - (g) any other arrangements to enhance regulatory cooperation as agreed by the Parties.
25. The framework for regulatory cooperation may also envisage specific arrangements to facilitate cooperation in cross-border supervision and enforcement.

Technical mediation

26. The provisions of this Annex shall not be subject to dispute settlement under Chapter 22.
27. Without prejudice to paragraph 26, each Party may request in writing the other Party to initiate a process of technical mediation with respect to the principles of regulatory cooperation set out in paragraphs 6 to 14. The process of technical mediation may be initiated only after the Parties agree on its use in a specific matter.
28. Upon agreement of the Parties to initiate the process pursuant to paragraph 27, the Forum shall establish a working group for technical mediation (hereinafter referred to in this Annex as the "Working Group"). The Working Group shall be composed of representatives of each Party, including their relevant financial regulatory or supervisory authorities, and shall be chaired by a mediator with relevant expertise who shall be independent of both Parties and who shall be appointed by the Forum.
29. The Working Group shall use its best endeavours to work to agree a resolution to the dispute within a reasonable timeframe agreed by the Parties.
30. The chair appointed pursuant to paragraph 28 shall submit a report with the results of the technical mediation to the co-chairs of the Forum.
31. The Parties shall act in good faith in any attempt to resolve any dispute arising under this Annex.

ANNEX 8-B

SCHEDULES FOR CHAPTER 8

ANNEX I

RESERVATIONS FOR EXISTING MEASURES

Schedule of the United Kingdom

Headnotes

1. The Schedule of the United Kingdom sets out, under Articles 8.12 and 8.18, the reservations taken by the United Kingdom with respect to existing measures that do not conform with obligations imposed by:
 - (a) Article 8.7 or 8.15;
 - (b) Article 8.8 or 8.16;
 - (c) Article 8.9 or 8.17;
 - (d) Article 8.10; or
 - (e) Article 8.11.
2. The reservations of a Party are without prejudice to the rights and obligations of the Parties under GATS.
3. Each reservation sets out the following elements:
 - (a) "sector" refers to the general sector in which the reservation is taken;
 - (b) "sub-sector" refers to the specific sector in which the reservation is taken;

- (c) "industry classification" refers, where applicable, to the activity covered by the reservation according to the CPC, ISIC Rev. 3.1, or as expressly otherwise described in that reservation;
- (d) "type of reservation" specifies the obligation referred to in paragraph 1 for which a reservation is taken;
- (e) "level of government" indicates the level of government maintaining the measure for which a reservation is taken;
- (f) "measures" identifies the laws or other measures as qualified, where indicated, by the "description" element for which the reservation is taken. A "measure" cited in the "measures" element:
 - (i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement; and
 - (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and
- (g) "description" sets out the non-conforming aspects of the existing measure for which the reservation is taken. It may also set out commitments for liberalisation.

4. In the interpretation of a reservation, all elements of the reservation shall be considered. A reservation shall be interpreted in the light of the relevant obligations of the Sections against which the reservation is taken. To the extent that:

- (a) the "measures" element is qualified by a liberalisation commitment from the "description" element, the "measures" element as so qualified shall prevail over all other elements; and

- (b) the "measures" element is not so qualified, the "measures" element shall prevail over other elements unless a discrepancy between the "measures" element and the other elements considered in their totality is so substantial and material that it would be unreasonable to conclude that the "measures" element prevails, in which case the other elements shall prevail to the extent of that discrepancy.

- 5. For the purposes of the Schedule of the United Kingdom, "ISIC Rev. 3.1" means the International Standard Industrial Classification of All Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No.4, ISIC Rev. 3.1, 2002.

- 6. The list of reservations below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures where they do not constitute a market access or a national treatment limitation within the meaning of Articles 8.7, 8.8, 8.15, and 8.16. Those measures (e.g. the need to obtain a licence, universal service obligations, the need to have recognised qualifications in regulated sectors, the need to pass specific examinations, including language examinations, and any non-discriminatory requirements that certain activities may not be carried out in protected zones or areas), even if not listed, apply in any case.

- 7. For greater certainty, non-discriminatory measures do not constitute a market access limitation within the meaning of Articles 8.7 and 8.15 for:
 - (a) a measure requiring the separation of the ownership of infrastructure from the ownership of the goods or services provided through that infrastructure to ensure fair competition, for example in the fields of energy, transportation and telecommunications;
 - (b) a measure restricting the concentration of ownership to ensure fair competition;
 - (c) a measure seeking to ensure the conservation and protection of natural resources and the environment, including a limitation on the availability, number and scope of concessions granted, and the imposition of a moratorium or ban;

- (d) a measure limiting the number of authorisations granted because of technical or physical constraints, for example telecommunications spectra and frequencies; or
 - (e) a measure requiring that a certain percentage of the shareholders, owners, partners, or directors of an enterprise be qualified or practise a certain profession such as lawyers or accountants.
8. For the avoidance of doubt, with respect to financial services, for prudential reasons within the context of Article 8.65, the United Kingdom shall not be prevented from applying measures to branches established in the United Kingdom by companies incorporated in Japan.
9. Measures affecting cabotage in maritime transport services are not listed in this Schedule as they are excluded from the scope of Section B of Chapter 8, pursuant to subparagraph 2(a) of Article 8.6 and Section C of Chapter 8, pursuant to subparagraph 2(a) of Article 8.14.
10. The following abbreviation is used in the list of reservations below:

UK United Kingdom

List of reservations:

Reservation No. 1 – All sectors

Reservation No. 2 – Professional services (all professions except health related)

Reservation No. 3 – Professional services (health related professions and retail of pharmaceuticals)

Reservation No. 4 – Research and development services

Reservation No. 5 – Business services

Reservation No. 6 – Communication services

Reservation No. 7 – Transport services and services auxiliary to transport services

Reservation No. 8 – Energy related activities

Reservation No. 9 – Agriculture, fishing and manufacturing

Reservation No. 1 – All sectors

Sector: All sectors

Type of reservation: Market access
National treatment
Senior management and boards of directors

Section: Investment liberalisation and Cross-border trade in services

Level of government: Central and Regional

Description:

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment:

The UK, when selling or disposing of its equity interests in, or the assets of, an existing state enterprise or an existing governmental entity providing health, social or education services (CPC 93, 92), may prohibit or impose limitations on the ownership of such interests or assets, and on the ability of owners of such interests and assets to control any resulting enterprise, by entrepreneurs of Japan or their enterprises. With respect to such a sale or other disposition, the UK may adopt or maintain any measure relating to the nationality of senior management or members of the boards of directors, as well as any measure limiting the number of suppliers.

For the purposes of this reservation:

- (i) any measure maintained or adopted after the date of entry into force of this Agreement that, at the time of the sale or other disposition, prohibits or imposes limitations on the ownership of equity interests or assets or imposes nationality requirements or imposes limitations on the numbers of suppliers described in this reservation shall be deemed to be an existing measure; and
- (ii) "state enterprise" means an enterprise owned or controlled through ownership interests by the UK and includes an enterprise established after the date of entry into force of this Agreement solely for the purposes of selling or disposing of equity interests in, or the assets of, an existing state enterprise or governmental entity.

Measures:

As set out in the description element as indicated above.

Reservation No. 2 - Professional services (all professions except health related)

Sector – sub-sector: Professional services – legal services and auditing services

Industry classification: Part of CPC 861, CPC 862

Type of reservation: Market access

National treatment

Section: Investment liberalisation and Cross-border trade in services

Level of government: Central and Regional

Description:

(a) Legal services (part of CPC 861)

For greater certainty, consistent with the Headnotes, requirements to register with a Bar may include a requirement to having obtained a law degree in the relevant jurisdiction of the UK or equivalent, or having done some training under supervision of a licensed lawyer, or requiring upon membership an office or a post address within the Bar's jurisdiction. To the extent those requirements are non-discriminatory, they are not listed.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

Residency (commercial presence) may be required by the relevant professional or regulatory body for the provision of some UK domestic legal services. Non-discriminatory legal form requirements apply.

Measures:

For England and Wales, the Solicitors Act 1974, the Administration of Justice Act 1985 and the Legal Services Act 2007. For Scotland, the Solicitors (Scotland) Act 1980 and the Legal Services (Scotland) Act 2010. For Northern Ireland, the Solicitors (Northern Ireland) Order 1976. In addition, the measures applicable in each jurisdiction include any requirements set by professional and regulatory bodies.

- (b) Auditing services (CPC – 86211, 86212 other than accounting and bookkeeping services)
With respect to Investment liberalisation – National treatment and Cross-border trade in services – National treatment:

The competent authorities of the UK may recognise the equivalence of the qualifications of an auditor who is a national of Japan or of any third country in order to approve them to act as a statutory auditor in the UK subject to reciprocity (CPC 8621).

Measures:

Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC; and
Directive 2006/43/EC on statutory audits of annual accounts and consolidated accounts.

Reservation No. 3 - Professional services (health related professions and retail of pharmaceuticals)

Sector – sub-sector: Professional services – veterinary services

Industry classification: CPC 932

Type of reservation: Market access

Section: Investment liberalisation and Cross-border trade in services

Level of government: Central and Regional

Description:

Veterinary services (CPC 932)

With respect to Investment liberalisation – Market access and Cross-border trade in services –

Market access:

The supply of veterinary services is restricted to natural persons or partnerships. Physical presence is required to perform veterinary surgery. The practice of veterinary surgery is reserved to veterinary surgeons who are members of the Royal College of Veterinary Surgeons (RCVS).

Measures:

Veterinary Surgeons Act 1966.

Reservation No. 4 - Research and development services

Sector – sub-sector: Research and development (R&D) services

Industry classification: CPC 851, 853

Type of reservation: Market access

National treatment

Section: Investment liberalisation and Cross-border trade in services

Level of government: Central and Regional

Description:

For publicly funded research and development (R&D) services benefitting from funding provided by the UK, exclusive rights or authorisations may only be granted to nationals of the UK and to juridical persons of the UK having their registered office, central administration or principal place of business in the UK (CPC 851, 853).

This reservation is without prejudice to the exclusion of procurement by a Party or subsidies in subparagraphs 2(c) and (e) of Article 8.14, and paragraphs 5 and 6 of Article 8.12.

Measures:

All currently existing and all future research or innovation programmes.

Reservation No. 5 - Business services

Sector – sub-sector: Business services - rental or leasing services without operators and other business services

Industry classification: Part of CPC 831

Type of reservation: Market access
National treatment
Most-favoured-nation treatment

Section: Investment and Cross-border trade in services

Level of government: Central and Regional

Description:

Rental or leasing services and other business services related to aviation

With respect to Investment liberalisation - Market access, National treatment, Most-favoured-nation treatment, and Cross-border trade in services - Market access, National treatment, Most-favoured-nation treatment:

For rental or leasing of aircraft without crew (dry lease) aircraft used by an air carrier of the UK are subject to applicable aircraft registration requirements. A dry lease agreement to which a UK carrier is a party shall be subject to requirements in the national law on aviation safety, such as prior approval and other conditions applicable to the use of third countries' registered aircraft. To be registered, aircraft may be required to be owned either by natural persons meeting specific nationality criteria or by enterprises meeting specific criteria regarding ownership of capital and control (CPC 83104).

With respect to computer reservation system (CRS) services, where the UK air carriers are not accorded, by CRS services suppliers operating outside the UK, equivalent (meaning non-discriminatory) treatment to that provided in the UK, or where UK CRS services suppliers are not accorded, by non-UK air carriers, equivalent treatment to that provided in the UK, measures may be taken to accord equivalent treatment, respectively, to the non-UK air carriers by the CRS services suppliers operating in the UK, or to the non-UK CRS services suppliers by UK air carriers.

Measures:

Regulation (EC) No 1008/2008 of the European Parliament and of the Council of 24 September 2008 on common rules for the operation of air services in the Community (Recast); and Regulation (EC) No 80/2009 of the European Parliament and of the Council of 14 January 2009 on a Code of Conduct for computerised reservation systems and repealing Council Regulation (EEC) No 2299/89.

Reservation No. 6 - Communication services

Sector – sub-sector: Communication services - postal and courier services
Industry classification: Part of CPC 71235, part of CPC 73210, part of CPC 751
Type of reservation: Market access
Section: Investment liberalisation and Cross-border trade in services
Level of government: Central and Regional

Description:

Postal and courier services (part of CPC 71235, part of CPC 73210, part of CPC 751)

With respect to Investment liberalisation - Market access and Cross-border trade in services -
Market access:

The organisation of the siting of letter boxes on the public highway, the issuing of postage stamps and the provision of the registered mail service used in the course of judicial or administrative procedures may be restricted in accordance with national legislation. Licensing systems may be established for those services for which a general universal service obligation exists. These licences may be subject to particular universal service obligations or a financial contribution to a compensation fund.

Measures:

Directive 97/67/EC of the European Parliament and of the Council of 15 December 1997 on common rules for the development of the internal market of Community postal services and the improvement of quality of service, as amended by Directive 2002/39/EC and Directive 2008/06/EC.

Reservation No. 7 - Transport services and services auxiliary to transport services

Sector – sub-sector: Transport services - auxiliary services for water transport; auxiliary services to rail transport; services auxiliary to road transport; services auxiliary to air transport services; provision of combined transport services

Industry classification: CPC 711, 712, 721, 741, 742, 743, 744, 745, 748, 749, 7469

Type of reservation: Market access

National treatment

Most-favoured-nation treatment

Section: Investment liberalisation and Cross-border trade in services

Level of government: Central and Regional

Description:

(a) Services auxiliary to air transport services (CPC 7469)

With respect to Investment liberalisation - Market access, National treatment, Most-favoured-nation treatment, and Cross-border trade in services - Market access, National treatment, Most-favoured-nation treatment:

For groundhandling services, establishment within the UK's territory may be required. The level of openness of groundhandling services depends on the size of airport. The number of suppliers in each airport may be limited. For "big airports", this limit may not be less than two suppliers.

Measures:

Directive 96/67/EC of 15 October 1996 on access to the groundhandling market at Community airports.

- (b) Supporting services for all modes of transport (part of CPC 748)

With respect to Investment liberalisation - National treatment and Cross-border trade in services - Market access, National treatment:

Customs clearance services may only be provided by UK residents.

Measures:

Taxation (Cross-Border Trade) Act 2018.

- (c) Provision of combined transport services (CPC 711, 712, 7212, 741, 742, 743, 744, 745, 748, 749)

With respect to Investment liberalisation - Market access and Cross-border trade in services - Market access:

Only hauliers established in the UK who meet the conditions of access to the occupation and access to the market for transport of goods in the UK may, in the context of a combined transport operation in the UK, carry out initial or final road haulage legs which form an integral part of the combined transport operation and which may or may not include the crossing of a frontier. Limitations affecting any given modes of transport apply.

Necessary measures can be taken to ensure that the motor vehicle taxes applicable to road vehicles routed in combined transport are reduced or reimbursed.

Measures:

Directive 92/106/EEC of 7 December 1992 on the establishment of common rules for certain types of combined transport of goods between Member States.

Reservation No. 8 – Energy related activities

Sector – sub-sector: Energy related activities - mining and quarrying
Industry classification: ISIC Rev. 3.1 11, CPC 8675, 883
Type of reservation: Market access
Section: Investment liberalisation and Cross-border trade in services
Level of government: Central and Regional

Description:

Mining and quarrying (ISIC Rev. 3.1 11, CPC 8675, 883)

With respect to Investment liberalisation – Market access and Cross-border trade in services –
Market access:

A licence is necessary to undertake exploration and production activities on the UK Continental Shelf ("UKCS"), and to provide services which require direct access to or exploitation of natural resources.

This reservation applies to production licences issued with respect to the UKCS. To be a Licensee, a company must have a place of business within the UK. That means either:

- (i) a staffed presence in the UK;
- (ii) registration of a UK company at Companies House; or
- (iii) registration of a UK branch of a foreign company at Companies House.

This requirement exists for any company applying for a new licence and for any company seeking to join an existing licence by assignment. It applies to all licences and to all enterprises, whether operator or not. To be a party to a Licence that covers a producing field, a company must: (a) be registered at Companies House as a UK company; or (b) carry on its business through a fixed place of business in the UK as defined in section 148 of the Finance Act 2003 (which normally requires a staffed presence) (ISIC Rev. 3.1 11, CPC 8675, 883).

Measures:

Petroleum Act 1998.

Reservation No. 9 - Agriculture, fishing and manufacturing

Sector – sub-sector: Agriculture, hunting, forestry
Industry classification: ISIC Rev. 3.1 11, 12, 13, 14, 15, 1531
Type of reservation: Prohibition of performance requirements
Section: Investment liberalisation
Level of government: Central and Regional

Description:

Agriculture, hunting and forestry (ISIC Rev. 3.1 11, 12, 13, 14, 15, 1531)

With respect to Investment liberalisation – Prohibition of performance requirements:

The intervention agencies designated by the UK shall buy cereals which have been harvested in the UK. No export refund shall be granted on rice imported from and re-exported to Japan or any third country. Only UK rice producers may claim compensatory payments.

Measures:

Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation).

Schedule of Japan

Headnotes

1. This Schedule sets out, in accordance with Articles 8.12, 8.18 and 8.24, the reservations taken by Japan with respect to existing measures that do not conform with the obligations imposed by:¹
 - (a) Article 8.7 or 8.15;
 - (b) Article 8.8 or 8.16;
 - (c) Article 8.9 or 8.17;
 - (d) Article 8.10; or
 - (e) Article 8.11.

2. Each reservation sets out the following elements:
 - (a) "Sector" refers to the general sector in which the reservation is taken;
 - (b) "Sub-Sector" refers to the specific sector in which the reservation is taken;
 - (c) "Industry Classification" refers, where applicable, and only for transparency purposes, to the activity covered by the reservation according to domestic or international industry classification codes;
 - (d) "Obligations Concerned" specifies the obligations referred to in paragraph 1 for which the reservation is taken;
 - (e) "Level of Government" indicates the level of government maintaining the measure for which the reservation is taken;

¹ For transparency purposes, reservations in this Schedule may include measures taken by Japan in accordance with Article 1.5 or 8.3.

- (f) "Measures" identifies the existing laws, regulations or other measures for which the reservation is taken. A measure cited in the "Measures" element:
 - (i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement; and
 - (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and
 - (g) "Description" sets out, with regard to the obligations referred to in paragraph 1, the non-conforming aspects of the existing measures for which the reservation is taken.
3. In the interpretation of a reservation, all elements of the reservation shall be considered. A reservation shall be interpreted in the light of the relevant provisions of the Sections against which the reservation is taken, and the "Measures" element shall prevail over all the other elements.
4. With respect to financial services:
- (a) for prudential reasons within the context of Article 8.65, Japan shall not be prevented from taking measures such as non-discriminatory limitations on juridical forms of a commercial presence. For the same reasons, Japan shall not be prevented from applying non-discriminatory limitations concerning admission to the market of new financial services which shall be consistent with a regulatory framework aimed at achieving those prudential objectives. In this context, securities firms are allowed to deal in securities defined in the relevant laws of Japan, and banks are not allowed to deal in those securities unless allowed in accordance with those laws; and
 - (b) services supplied in the territory of the United Kingdom to the service consumer in Japan without any active marketing from the service supplier are considered as services supplied under subparagraph (d)(ii) of Article 8.2.

5. With respect to maritime transport services, measures affecting cabotage in maritime transport services are not listed in this Schedule, as these are excluded from the scope of Section B of Chapter 8, pursuant to subparagraph 2(a) of Article 8.6 and Section C of Chapter 8, pursuant to subparagraph 2(a) of Article 8.14.
6. Laws and regulations of Japan with regard to spectrum availability affecting obligations under Articles 8.7 and 8.15 are not included in this Schedule of Japan, taking into account the Attachment 6 of Guidelines for the Scheduling of Specific Commitments (WTO Document S/L/92, dated 28 March, 2001).
7. For the purposes of the Schedule of Japan in this Annex, "JSIC" means Japan Standard Industrial Classification set out by the Ministry of Internal Affairs and Communications, and revised on 30 October 2013.

1 Sector: Agriculture, Forestry and Fisheries, and Related Services (except fisheries within the territorial sea, internal waters, exclusive economic zone and continental shelf provided for in the reservation No. 11 in the Schedule of Japan in Annex II to Annex 8-B)

Sub-Sector:

Industry	JSIC 01	Agriculture
Classification:	JSIC 02	Forestry
	JSIC 03	Fisheries, except aquaculture
	JSIC 04	Aquaculture
	JSIC 6324	Agricultural cooperatives
	JSIC 6325	Fishery and fishery processing cooperatives
	JSIC 871	Agriculture, forestry and fisheries cooperative associations, n.e.c.

Obligations Concerned: National treatment (Article 8.8)

Level of Government: Central Government

Measures: Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27¹
Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3

¹ For greater certainty, for the purposes of this reservation, the definition of "inward direct investment" provided in Article 26 of the Foreign Exchange and Foreign Trade Law applies with respect to the interpretation of this reservation.

Description: Investment liberalisation

1. The prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law apply to foreign investors who intend to make investments in agriculture, forestry and fisheries, and related services (except fisheries within the territorial sea, internal waters, exclusive economic zone and continental shelf provided for in the reservation No. 11 in the Schedule of Japan in Annex II to Annex 8-B) in Japan.
2. The screening is conducted from the viewpoint of whether the investment is likely to cause a situation in which significant adverse effect is brought to the smooth operation of the Japanese economy.¹
3. The investor may be required to alter the content of the investment or discontinue the investment process, depending on the screening result.

¹ For greater certainty, absence of reference in this description to "national security", which is referred to in the reservations No. 10, 12, 13, 15, 37, 43, 44, 52 and 54 in the Schedule of Japan in this Annex, does not mean that Article 1.5 does not apply to the screening or that Japan waives its right to invoke Article 1.5 to justify the screening.

2	Sector:	Automobile Maintenance Business
	Sub-Sector:	Specified Motor Vehicle Maintenance and Repair Business
	Industry	JSIC 89 Automobile maintenance services
	Classification:	
	Obligations	Market access (Article 8.15)
	Concerned:	
	Level of	Central Government
	Government:	
	Measures:	Road Vehicle Law (Law No. 185 of 1951), Chapter 6
	Description:	<u>Cross-border trade in services</u> A person who intends to conduct specified motor vehicle maintenance and repair businesses is required to establish a workplace in Japan and to obtain an approval of the Director-General of the District Transport Bureau having jurisdiction over the district where the workplace is located.

3	Sector:	Business Services
	Sub-Sector:	
	Industry	JSIC 9111 Employment services
	Classification:	JSIC 9121 Worker dispatching services
	Obligations	Market access (Articles 8.7 and 8.15)
	Concerned:	
	Level of	Central Government
	Government:	
	Measures:	Employment Security Law (Law No. 141 of 1947), Chapters 3 and 3-3 Law Concerning Securing the Proper Operation of Worker Dispatching Undertakings and Protecting Dispatched Workers (Law No. 88 of 1985), Chapter 2 Port Labour Law (Law No. 40 of 1988), Chapter 4 Mariner's Employment Security Law (Law No. 130 of 1948), Chapter 3 Law Concerning the Improvement of Employment of Construction Workers (Law No. 33 of 1976), Chapters 5 and 6

Description: Investment liberalisation and Cross-border trade in services

1. A person who intends to supply the following services for enterprises in Japan is required to have a place of business in Japan and to obtain permission from, or to submit notification to, the competent authority, as applicable:
 - (a) private job placement services including fee-charging job placement services for construction workers and job placement services for seafarers; or
 - (b) worker dispatching services including stevedore dispatching services, mariner dispatching services and work opportunities securing services for construction workers.
2. Labour supply services may be supplied only by a labour union which has obtained permission from the competent authority pursuant to the Employment Security Law or Mariner's Employment Security Law.

4	Sector:	Collection Agency Services	
	Sub-Sector:		
	Industry	JSIC 6619	Miscellaneous financial auxiliaries
	Classification:	JSIC 7299	Professional services, n.e.c.
	Obligations	Market access (Articles 8.7 and 8.15)	
	Concerned:		
	Level of	Central Government	
	Government:		
	Measures:	Special Measures Law Concerning Credit Management and Collection Business (Law No. 126 of 1998), Articles 3 and 4 Attorney Law (Law No. 205 of 1949), Articles 72 and 73	

Description: Investment liberalisation and Cross-border trade in services

1. A person who intends to supply collection agency services which constitute the practice of law in respect of legal cases is required to be qualified as an attorney-at-law under the laws and regulations of Japan ("Bengoshi"), a legal professional corporation under the laws and regulations of Japan ("Bengoshi-hojin") or a legal person established under the Special Measures Law Concerning Credit Management and Collection Business and to establish an office in Japan.
2. No person may take over and recover other person's credits as business except a legal person established under the Special Measures Law Concerning Credit Management and Collection Business that handles credits pursuant to provisions of that law.

5	Sector:	Construction	
	Sub-Sector:		
	Industry Classification:	JSIC 06	Construction work, general, including public and private construction work
		JSIC 07	Construction work by specialist contractor, except equipment installation work
		JSIC 08	Equipment installation work
	Obligations Concerned:	Market access (Article 8.15)	
	Level of Government:	Central Government	
	Measures:	Construction Business Law (Law No. 100 of 1949), Chapter 2	
		Law Concerning Recycling of Construction Materials (Law No. 104 of 2000), Chapter 5	

Description: Cross-border trade in services

1. A person who intends to conduct construction business is required to establish a place of business in Japan and to obtain permission from the Minister of Land, Infrastructure, Transport and Tourism or from the prefectural governor having jurisdiction over the district where the place of business is located.
2. A person who intends to conduct demolition work business is required to establish a place of business in Japan and to be registered with the prefectural governor having jurisdiction over the district where the place of business is located.

6	Sector:	Distribution Services	
	Sub-Sector:	Wholesale Trade Services, Retailing Services, and Commission Agents' Services, Related to Alcoholic Beverages	
	Industry	JSIC 5222	Liquors
	Classification:	JSIC 5851	Liquor stores
	Obligations Concerned:	Market access (Articles 8.7 and 8.15)	
	Level of Government:	Central Government	
	Measures:	Liquor Tax Law (Law No. 6 of 1953), Articles 9 to 11	
	Description:	<u>Investment liberalisation and Cross-border trade in services</u> The number of licences conferred to service suppliers in those Sub-Sectors may be limited, where it is necessary to maintain a supply-demand balance of liquors in order to secure liquor tax revenue (paragraph 11 of Article 10 of the Liquor Tax Law).	

7	Sector:	Education and Learning Support
	Sub-Sector:	Higher Educational Services
	Industry	JSIC 816 Institution of higher education
	Classification:	
	Obligations	Market access (Articles 8.7 and 8.15)
	Concerned:	
	Level of	Central Government
	Government:	
	Measures:	Fundamental Law of Education (Law No. 120 of 2006), Article 6 School Education Law (Law No. 26 of 1947), Article 2 Private School Law (Law No. 270 of 1949), Article 3

Description: Investment liberalisation and Cross-border trade in services

1. Higher educational services supplied as formal education in Japan are required to be supplied by formal education institutions. Formal education institutions must be established by school juridical persons.
2. "Formal education institutions" means elementary schools, lower secondary schools, secondary schools, compulsory education schools, upper secondary schools, universities, junior colleges, colleges of technology, schools for special needs education, kindergartens and integrated centres for early childhood education and care.
3. "School juridical person" means a non-profit legal person established for the purposes of supplying educational services under the laws and regulations of Japan.

8	Sector:	Financial Services	
	Sub-Sector:	Banking and Other Financial Services (excluding Insurance and Insurance-Related Services)	
	Industry	JSIC 622	Banks, except central bank
	Classification:	JSIC 631	Financial institutions for small-businesses
	Obligations	National treatment (Article 8.8)	
	Concerned:		
	Level of	Central Government	
	Government:		
	Measures:	Deposit Insurance Law (Law No. 34 of 1971), Article 2	
	Description:	<u>Investment liberalisation</u>	
		The deposit insurance system does not cover deposits taken by branches of foreign banks.	

9	Sector:	Financial Services
	Sub-Sector:	Insurance and Insurance-Related Services
	Industry	JSIC 672 Non-life insurance institutions
	Classification:	JSIC 6742 Non-life insurance agents and brokers
	Obligations	Market access (Article 8.15)
	Concerned:	
	Level of	Central Government
	Government:	
	Measures:	Insurance Business Law (Law No.105 of 1995), Articles 185, 186, 275 to 277, 286 and 287
		Cabinet Order for Enforcement of Insurance Business Law (Cabinet Order No. 425 of 1995), Articles 19 and 39-2
		Ministerial Ordinance for Enforcement of Insurance Business Law (Ministerial Ordinance of the Ministry of Finance No. 5 of 1996), Articles 116 and 212-6

Description: Cross-border trade in services

Commercial presence is in principle required for insurance contracts on the following items and any liability arising therefrom:

- (a) goods being transported within Japan; and
- (b) ships of Japanese registration which are not used for international maritime transport.

10	Sector:	Heat Supply	
	Sub-Sector:		
	Industry	JSIC 3511	Heat supply
	Classification:		
	Obligations	National treatment (Article 8.8)	
	Concerned:		
	Level of	Central Government	
	Government:		
	Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27 ¹	
		Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3	

¹ For greater certainty, for the purposes of this reservation, the definition of "inward direct investment" provided in Article 26 of the Foreign Exchange and Foreign Trade Law applies with respect to the interpretation of this reservation.

Description: Investment liberalisation

1. The prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law apply to foreign investors who intend to make investments in the heat supply industry in Japan.
2. The screening is conducted from the viewpoint of whether the investment is likely to cause a situation in which national security is impaired, the maintenance of public order is disturbed, or the protection of public safety is hindered.
3. The investor may be required to alter the content of the investment or discontinue the investment process, depending on the screening result.

11	Sector:	Information and Communications	
	Sub-Sector:	Telecommunications	
	Industry Classification:	JSIC 3700	Head offices primarily engaged in managerial operations
		JSIC 3711	Regional telecommunications, except wired broadcast telephones
		JSIC 3731	Services incidental to telecommunications
	Obligations Concerned:	Market access (Article 8.7)	
		National treatment (Article 8.8)	
		Senior management and boards of directors (Article 8.10)	
	Level of Government:	Central Government	
	Measures:	Law Concerning Nippon Telegraph and Telephone Corporation, Etc. (Law No. 85 of 1984), Articles 6 and 10	

Description: Investment liberalisation

1. Nippon Telegraph and Telephone Corporation may not enter the name and address in its register of shareholders if the aggregate of the ratio of the voting rights directly or indirectly held by the persons set forth in subparagraphs (a) to (c) reaches or exceeds one-third:
 - (a) a natural person who does not have Japanese nationality;
 - (b) a foreign government or its representative; and
 - (c) a foreign legal person or a foreign entity.
2. Any natural person who does not have Japanese nationality may not assume the office of director or auditor of Nippon Telegraph and Telephone Corporation, Nippon Telegraph and Telephone East Corporation and Nippon Telegraph and Telephone West Corporation.

12	Sector:	Information and Communications	
	Sub-Sector:	Telecommunications and Internet Based Services	
	Industry Classification ¹ :	JSIC 3711	Regional telecommunications, except wired broadcast telephones
		JSIC 3712	Long-distance telecommunications
		JSIC 3713	Wired broadcast telephones
		JSIC 3719	Miscellaneous fixed telecommunications
		JSIC 3721	Mobile telecommunications
		JSIC 4011*	Web portal providers
		JSIC 4012*	Application services providers
		JSIC 4013	Internet support services
	Obligations Concerned:	National treatment (Article 8.8)	
	Level of Government:	Central Government	
	Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Articles 27 and 28 ²	
		Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Articles 3 and 4	

¹ An asterisk (*) on the JSIC numbers indicates that the activities covered by this reservation under such numbers are limited to the activities which are subject to the registration obligation under Article 9 of the Telecommunications Business Law (Law No. 86 of 1984).

² For greater certainty, for the purposes of this reservation, the definition of "inward direct investment" and "specified acquisition" provided in Article 26 of the Foreign Exchange and Foreign Trade Law applies with respect to the interpretation of this reservation.

Description: Investment liberalisation

1. The prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law apply to foreign investors who intend to make investments in telecommunications business and internet based services in Japan.
2. The screening is conducted from the viewpoint of whether the investment is likely to cause a situation in which national security is impaired, the maintenance of public order is disturbed, or the protection of public safety is hindered.
3. The investor may be required to alter the content of the investment or discontinue the investment process, depending on the screening result.

13	Sector:	Manufacturing and Information and Communications	
	Sub-Sector:	Manufacture of Electronic Parts, Devices, and Electronic Circuits and Information Services	
	Industry	JSIC 2814	Integrated circuits
	Classification:	JSIC 2831	Semiconductor memory media
		JSIC 2832	Optical discs and magnetic tapes and discs
		JSIC 2842	Electronic circuit implementation board
		JSIC 3011	Communication equipment wired
		JSIC 3012	Mobile phone and PHS
		JSIC 3013	Radio communication equipment
		JSIC 3031	Computer, except personal computer
		JSIC 3032	Personal computer
		JSIC 3033	External storages
		JSIC 3911	Custom software services
		JSIC 3912	Embedded software services
		JSIC 3913	Package software services
		JSIC 3921	Data processing services
	Obligations	National treatment (Article 8.8)	
	Concerned:		
	Level of Government:	Central Government	
	Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Articles 27 and 28 ¹	
		Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Articles 3 and 4	

¹ For greater certainty, for the purposes of this reservation, the definition of "inward direct investment" and "specified acquisition" provided in Article 26 of the Foreign Exchange and Foreign Trade Law applies with respect to the interpretation of this reservation.

Description: Investment liberalisation

1. The prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law apply to foreign investors who intend to make investments in manufacturing industry of electronic parts, devices, and electronic circuits and information service industry in Japan.
2. The screening is conducted from the viewpoint of whether the investment is likely to cause a situation in which national security is impaired, the maintenance of public order is disturbed, or the protection of public safety is hindered.
3. The investor may be required to alter the content of the investment or discontinue the investment process, depending on the screening result.

14	Sector:	Manufacturing
	Sub-Sector:	Shipbuilding and Repairing, and Marine Engines
	Industry Classification:	JSIC 3131 Shipbuilding and repairing
	Obligations Concerned:	Market access (Articles 8.7 and 8.15)
	Level of Government:	Central Government
	Measures:	Shipbuilding Law (Law No. 129 of 1950), Articles 2 to 3-2
	Description:	<p><u>Investment liberalisation and Cross-border trade in services</u></p> <p>A person who intends to establish or extend docks, which can be used to manufacture or repair vessels of 500 gross tonnage or more or 50 metres in length or more, is required to obtain permission from the Minister of Land, Infrastructure, Transport and Tourism. The issuance of a licence is subject to the requirements of an economic needs test.</p>

15	Sector:	Manufacturing	
	Sub-Sector:	Drugs and Medicines, and Medical Devices Manufacturing	
	Industry	JSIC 165*	Medicines
	Classification ¹ :	JSIC 1653	Biological preparations
		Pharmaceutical intermediates in JSIC Division E (Manufacturing), which relate to JSIC 165 and 1653.	
		JSIC 274*	Medical instruments and apparatus, and medical supplies
		JSIC 296*	Electronic equipment
		JSIC 2973*	Medical measuring instruments
	Obligations Concerned:	National treatment (Article 8.8)	
	Level of Government:	Central Government	
	Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27 ²	
		Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3	

¹ An asterisk (*) on the JSIC numbers indicates that the activities covered by this reservation under such numbers are limited to the activities related to manufacturing industry of agents against pathogenic organisms and parasites, their pharmaceutical intermediates and specially-controlled medical devices.

² For greater certainty, for the purposes of this reservation, the definition of "inward direct investment" provided in Article 26 of the Foreign Exchange and Foreign Trade Law applies with respect to the interpretation of this reservation.

Description¹: Investment liberalisation

1. The prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law apply to foreign investors who intend to make investments in biological preparations manufacturing industry, manufacturing industry of agents against pathogenic organisms and parasites, and their pharmaceutical intermediates and manufacturing industry of specially-controlled medical devices and their accessories, and components of specially-controlled medical devices or their accessories in Japan.
2. The screening is conducted from the viewpoint of whether the investment is likely to cause a situation in which national security is impaired, the maintenance of public order is disturbed, or the protection of public safety is hindered.
3. The investor may be required to alter the content of the investment or discontinue the investment process, depending on the screening result.

¹ For the purposes of this reservation:

- (a) "biological preparations manufacturing industry" deals with economic activities in an establishment which produces vaccine, serum, toxoid, antitoxin, and some preparations similar to the aforementioned products, or blood products;
- (b) "agents against pathogenic organisms and parasites" means the pharmaceutical products which are categorised as agents against pathogenic organisms and parasites, and which have received marketing approval, under the laws and regulations of Japan; and
- (c) "specially-controlled medical devices" means medical devices which have received marketing approval or certification as specially-controlled medical devices under the laws and regulations of Japan.

16	Sector:	Manufacturing	
	Sub-Sector:	Leather and Leather Products Manufacturing	
	Industry	JSIC 1189*1	Textile apparel and accessories, n.e.c.
	Classification ¹ :	JSIC 1694*2	Gelatine and adhesives
		JSIC 192	Rubber and plastic footwear and its findings
		JSIC 2011	Leather tanning and finishing
		JSIC 2021	Mechanical leather products, except gloves and mittens
		JSIC 2031	Cut stock and findings for boots and shoes
		JSIC 2041	Leather footwear
		JSIC 2051	Leather gloves and mittens
		JSIC 2061	Baggage
		JSIC 207	Handbags and small leather cases
		JSIC 2081	Fur skins
		JSIC 2099	Miscellaneous leather products
		JSIC 3253*1	Sporting and athletic goods

¹ An asterisk (*1) on the JSIC numbers indicates that the activities covered by this reservation under such numbers are limited to the activities related to leather and leather products manufacturing. An asterisk (*2) on the JSIC number indicates that the activities covered by this reservation under such number are limited to the activities related to animal glue (nikawa) and gelatine manufacturing.

Obligations	National treatment (Article 8.8)
Concerned:	
Level of Government:	Central Government
Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27 ¹ Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3

¹ For greater certainty, for the purposes of this reservation, the definition of "inward direct investment" provided in Article 26 of the Foreign Exchange and Foreign Trade Law applies with respect to the interpretation of this reservation.

Description: Investment liberalisation

1. The prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law apply to foreign investors who intend to make investments in leather and leather products manufacturing industry in Japan.
2. The screening is conducted from the viewpoint of whether the investment is likely to cause a situation in which significant adverse effect is brought to the smooth operation of the Japanese economy.¹
3. The investor may be required to alter the content of the investment or discontinue the investment process, depending on the screening result.

¹ For greater certainty, absence of reference in this description to "national security", which is referred to in the reservations No. 10, 12, 13, 15, 37, 43, 44, 52 and 54 in the Schedule of Japan in this Annex, does not mean that Article 1.5 does not apply to the screening or that Japan waives its right to invoke Article 1.5 to justify the screening.

17 Sector: Matters Related to the Nationality of a Ship
Sub-Sector:
Industry
Classification:
Obligations Market access (Articles 8.7 and 8.15)
Concerned: National treatment (Articles 8.8 and 8.16)
Senior management and boards of directors (Article 8.10)
Level of Central Government
Government:
Measures: Ship Law (Law No.46 of 1899), Article 1

Description: Investment liberalisation and Cross-border trade in services

1. Nationality requirement applies to the supply of international maritime transport services (including services of passenger transportation and freight transportation) through establishment of a registered company operating a fleet flying the Japanese flag.
2. "Nationality requirement" means that the ship is required to be owned by a Japanese national, or a company established under the laws and regulations of Japan, of which all the representatives and not less than two-thirds of the executives administering the affairs are Japanese nationals.

18 Sector: Measuring Services

 Sub-Sector:

 Industry JSIC 7441 Commodity inspection services

 Classification: JSIC 745 Surveyor certification

 Obligations Market access (Article 8.15)

 Concerned:

 Level of Central Government

 Government:

 Measures: Measurement Law (Law No. 51 of 1992), Chapters 3, 5, 6 and 8

 Regulations on Measurement Law (Ministerial Ordinance of the

 Ministry of International Trade and Industry No. 69 of 1993)

 Ministerial Ordinance for Designated Inspection Body, Designated

 Verification Body, Designated Measurement Certification Inspection

 Body and Specified Measurement Certification Accreditation Body

 (Ministerial Ordinance of the Ministry of International Trade and

 Industry No. 72 of 1993)

Description¹: Cross-border trade in services

¹ For the purposes of this reservation:

- (a) "measuring instruments" means appliances, machines or equipment used for measurement;
- (b) "specified measuring instruments" means measuring instruments used in transactions or certifications, or measuring instruments principally for use in the life of general consumers, and those specified by a Cabinet Order as necessary to establish standards relating to their structure and instrumental error in order to ensure proper execution of measurements;
- (c) "measurement certification businesses" under the requirement described in paragraph 3 are listed in the following and the registration shall be in accordance with the business classification specified by the Ordinance of the Ministry of Economy, Trade and Industry:
 - (i) the business of measurement certifications of length, weight, area, volume or heat concerning goods to be loaded/unloaded or entered/dispatched for transportation, deposit or sale or purchase (excluding the measurement certifications of mass or volume of goods to be loaded on or unloaded from ship); and
 - (ii) the business of measurement certifications of concentration, sound pressure level or the quantity of other physical phenomena specified by a Cabinet Order (excluding what is listed in (i));however, this requirement does not apply to the case where a person engaged in the measurement certification business is a national government, a local government, or an incorporated administrative agency prescribed by paragraph 1 of Article 2 of the Law on General Rules for Incorporated Administrative Agency (Law No. 103 of 1999) who is designated by a Cabinet Order as competent to appropriately perform the measurement certification business, or where the measurement certification business is performed by a person who has been registered or designated or received any other disposition to conduct that business pursuant to the provision of the law specified by that Cabinet Order; and
- (d) "specified measurement certification business" means the business specified by a Cabinet Order as those requiring high levels of technology to certify measurement of considerably tiny quantities of physical phenomena prescribed in subparagraph (c)(ii).

1. A person who intends to supply services of conducting the periodic inspection of specified measuring instruments is required to establish a legal person in Japan and to be designated by the prefectural governor having jurisdiction over the district where the person intends to conduct that inspection, or by the mayor of a designated city or the chief of a designated ward or village in case the place where the person intends to conduct that inspection is located within the district of that designated city, ward or village.
2. A person who intends to supply services of conducting the verification of specified measuring instruments is required to establish a legal person in Japan and to be designated by the Minister of Economy, Trade and Industry.
3. A person who intends to conduct measurement certification business, including specified measurement certification business, is required to have a place of business in Japan and to be registered with the prefectural governor having jurisdiction over the district where the place of business is located.

4. A person who intends to supply services of conducting the inspection of specified measuring instruments used for the measurement certification is required to establish a legal person in Japan and to be designated by the prefectural governor having jurisdiction over the district where the person intends to conduct that inspection.
5. A person who intends to supply services of conducting the accreditation for a person engaged in specified measurement certification business is required to establish a legal person in Japan, and to be designated by the Minister of Economy, Trade and Industry.
6. A person who intends to supply services of conducting the calibration of measuring instruments is required to establish a legal person in Japan and to be designated by the Minister of Economy, Trade and Industry.

19 Sector: Medical, Health Care and Welfare

Sub-Sector:

Industry JSIC 8599 Miscellaneous social insurance, social welfare and
Classification: care services

Obligations Market access (Articles 8.7 and 8.15)

Concerned:

Level of Central Government
Government:

Measures: Law Concerning Collection of Labour Insurance Premium (Law No.
84 of 1969), Chapter 4

Enforcement Regulations for the Law Concerning Collection of
Labour Insurance Premium (Ministerial Ordinance of the Ministry of
Labour No. 8 of 1972)

Description: Investment liberalisation and Cross-border trade in services

Only an association of business proprietors or a federation of those associations approved by the Minister of Health, Labour and Welfare under the laws and regulations of Japan may conduct labour insurance businesses entrusted by business proprietors. An association which intends to conduct those labour insurance businesses under the laws and regulations of Japan is required to establish an office in Japan, and to obtain the approval of the Minister of Health, Labour and Welfare.

20	Sector:	Mining and Services incidental to Mining
	Sub-Sector:	
	Industry Classification:	JSIC 05 Mining and quarrying of stone and gravel
	Obligations	Market access (Articles 8.7 and 8.15)
	Concerned:	National treatment (Articles 8.8 and 8.16)
	Level of Government:	Central Government
	Measures:	Mining Law (Law No. 289 of 1950), Chapters 2 and 3
	Description:	<u>Investment liberalisation and Cross-border trade in services</u> Only a Japanese national or an enterprise of Japan may have mining rights or mining lease rights. ¹

¹ Services requiring mining rights or mining lease rights are required to be supplied by a Japanese national or an enterprise established under the laws and regulations of Japan, in accordance with the Chapters 2 and 3 of the Mining Law.

21	Sector:	Oil Industry	
	Sub-Sector:		
	Industry	JSIC 053	Crude petroleum and natural gas production
	Classification ¹ :	JSIC 1711	Petroleum refining
		JSIC 1721	Lubricating oils and greases (not made in petroleum refineries)
		JSIC 1741*1	Paving materials
		JSIC 1799*1	Miscellaneous petroleum and coal products
		JSIC 4711*1	Ordinary warehousing, except refrigerated warehousing
		JSIC 4721*1	Refrigerated warehousing
		JSIC 5331	Petroleum
		JSIC 6051	Gasoline stations
		JSIC 6052*1	Fuel stores, except gasoline stations
		JSIC 9299*2	Miscellaneous business services, n.e.c.

¹ An asterisk (*1) on the JSIC numbers indicates that the activities covered by this reservation under such numbers are limited to those related to the oil industry. An asterisk (*2) on the JSIC number indicates that the activities covered by this reservation under such number are limited to those related to the liquefied petroleum gas industry.

Obligations	National treatment (Article 8.8)
Concerned:	
Level of Government:	Central Government
Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27 ¹ Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3

¹ For greater certainty, for the purposes of this reservation, the definition of "inward direct investment" provided in Article 26 of the Foreign Exchange and Foreign Trade Law applies with respect to the interpretation of this reservation.

Description: Investment liberalisation

1. The prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law apply to foreign investors who intend to make investments in the oil industry in Japan.
2. The screening is conducted from the viewpoint of whether the investment is likely to cause a situation in which significant adverse effect is brought to the smooth operation of the Japanese economy.¹
3. The investor may be required to alter the content of the investment or discontinue the investment process, depending on the screening result.
4. All organic chemicals such as ethylene, ethylene glycol and polycarbonates are outside the scope of the oil industry. Therefore, the prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law do not apply to the investments in the manufacture of these products.

¹ For greater certainty, absence of reference in this description to "national security", which is referred to in the reservations No.10, 12, 13, 15, 37, 43, 44, 52 and 54 in the Schedule of Japan in this Annex, does not mean that Article 1.5 does not apply to the screening or that Japan waives its right to invoke Article 1.5 to justify the screening.

22	Sector:	Professional Services
	Sub-Sector:	
	Industry Classification:	JSIC 7211 Lawyers' offices
	Obligations Concerned:	Market access (Articles 8.7 and 8.15)
	Level of Government:	Central Government
	Measures:	Attorney Law (Law No. 205 of 1949), Chapters 3, 4, 4-2, 5 and 9
	Description:	<p><u>Investment liberalisation and Cross-border trade in services</u></p> <ol style="list-style-type: none"> 1. A natural person who intends to supply legal services is required to be qualified as an attorney-at-law under the laws and regulations of Japan ("Bengoshi") and to establish an office within the district of the local bar association to which the natural person belongs. 2. An enterprise which intends to supply legal services is required to establish a legal professional corporation under the laws and regulations of Japan ("Bengoshi-Hojin").

23 Sector: Professional Services

Sub-Sector:

Industry JSIC 7211 Lawyers' offices

Classification:

Obligations Market access (Articles 8.7 and 8.15)

Concerned:

Level of Central Government

Government:

Measures: Law on Special Measures Concerning the Handling of Legal Services by Foreign Lawyers (Law No. 66 of 1986), Chapters 2, 4 and 5

Description: Investment liberalisation and Cross-border trade in services

1. A natural person who intends to supply legal advisory services concerning foreign laws is required to be qualified as a registered foreign lawyer under the laws and regulations of Japan ("Gaikokuho-Jimu-Bengoshi") and to establish an office within the district of the local bar association to which the natural person belongs.
2. Gaikokuho-Jimu-Bengoshi under the laws and regulations of Japan is required to stay in Japan for not less than 180 days per year.
3. An enterprise which intends to supply legal advisory services concerning foreign laws is required to establish a registered foreign lawyer corporation under the laws and regulations of Japan ("Gaikokuho-Jimu-Bengoshi-Hojin").

24	Sector:	Professional Services
	Sub-Sector:	
	Industry Classification:	JSIC 7212 Patent attorneys' offices
	Obligations Concerned:	Market access (Articles 8.7 and 8.15)
	Level of Government:	Central Government
	Measures:	Patent Attorney Law (Law No. 49 of 2000), Chapters 3, 6 and 8
	Description:	<p><u>Investment liberalisation and Cross-border trade in services</u></p> <ol style="list-style-type: none"> 1. A natural person who intends to supply patent attorney services is required to be qualified as a patent attorney under the laws and regulations of Japan ("Benrishi"). 2. An enterprise which intends to supply patent attorney services is required to establish a patent business corporation under the laws and regulations of Japan ("Tokkyo-Gyomu-Hojin").

25	Sector:	Professional Services
	Sub-Sector:	
	Industry Classification:	JSIC 7221 Notaries public's and judicial scriveners' offices
	Obligations Concerned:	Market access (Article 8.15)
	Level of Government:	National treatment (Article 8.16)
	Measures:	Central Government
	Description:	Notary Law (Law No. 53 of 1908), Chapters 2 and 3
		<u>Cross-border trade in services</u>
		1. Only a Japanese national may be appointed as a notary in Japan.
		2. The notary is required to establish an office in the place designated by the Minister of Justice.

26	Sector:	Professional Services
	Sub-Sector:	
	Industry Classification:	JSIC 7221 Notaries public's and judicial scriveners' offices
	Obligations Concerned:	Market access (Articles 8.7 and 8.15)
	Level of Government:	Central Government
	Measures:	Judicial Scrivener Law (Law No. 197 of 1950), Chapters 3 to 5, 7 and 10
	Description:	<p><u>Investment liberalisation and Cross-border trade in services</u></p> <ol style="list-style-type: none"> 1. A natural person who intends to supply judicial scrivener services is required to be qualified as a judicial scrivener under the laws and regulations of Japan ("Shiho-Shoshi") and to establish an office within the district of the judicial scrivener association to which the natural person belongs. 2. An enterprise which intends to supply judicial scrivener services is required to establish a judicial scrivener corporation under the laws and regulations of Japan ("Shiho-Shoshi-Hojin").

27	Sector:	Professional Services
	Sub-Sector:	
	Industry Classification:	JSIC 7241 Certified public accountants' offices
	Obligations Concerned:	Market access (Articles 8.7 and 8.15)
	Level of Government:	Central Government
	Measures:	Certified Public Accountant Law (Law No. 103 of 1948), Chapters 3, 5-2 and 7
	Description:	<p><u>Investment liberalisation and Cross-border trade in services</u></p> <ol style="list-style-type: none"> 1. A natural person who intends to supply certified public accountants services is required to be qualified as a certified public accountant under the laws and regulations of Japan ("Koninkaikeishi"). 2. An enterprise which intends to supply certified public accountants services is required to establish an audit corporation under the laws and regulations of Japan ("Kansa-Hojin").

28	Sector:	Professional Services
	Sub-Sector:	
	Industry Classification:	JSIC 7242 Certified tax accountants' offices
	Obligations Concerned:	Market access (Articles 8.7 and 8.15)
	Level of Government:	Central Government
	Measures:	Certified Public Tax Accountant Law (Law No. 237 of 1951), Chapters 3, 4, 5-2, 6 and 7 Enforcement Regulation on Certified Public Tax Accountant Law (Ministerial Ordinance of the Ministry of Finance No. 55 of 1951)
	Description:	<u>Investment liberalisation and Cross-border trade in services</u> 1. A natural person who intends to supply certified public tax accountant services is required to be qualified as a certified public tax accountant under the laws and regulations of Japan ("Zeirishi") and to establish an office within the district of the certified public tax accountant association to which the natural person belongs. 2. An enterprise which intends to supply certified public tax accountant services is required to establish a certified public tax accountant corporation under the laws and regulations of Japan ("Zeirishi-Hojin").

29	Sector:	Professional Services	
	Sub-Sector:		
	Industry	JSIC 7231	Administrative scriveners' offices
	Classification:	JSIC 7294	Certified real estate appraisers
		JSIC 7299	Professional services, n.e.c.
		JSIC 7421	Architectural design services
	Obligations	Market access (Article 8.15)	
	Concerned:		
	Level of	Central Government	
	Government:		
	Measures:	Architect and/or Building Engineer Law (Law No. 202 of 1950), Chapters 1, 2 and 6	
	Description:	<u>Cross-border trade in services</u> An architect or building engineer, qualified as an architect or building engineer under the laws and regulations of Japan ("Kenchikushi"), or a person employing such an architect or building engineer, who intends to conduct business of design, superintendence of construction work, administrative work related to construction work contracts, supervision of building construction work, survey and evaluation of buildings, and representation in procedures under the laws and regulations of Japan concerning construction, upon request from others for remuneration, is required to establish an office in Japan.	

30	Sector:	Professional Services
	Sub-Sector:	
	Industry Classification:	JSIC 7251 Certified social insurance and labour consultants' offices
	Obligations Concerned:	Market access (Articles 8.7 and 8.15)
	Level of Government:	Central Government
	Measures:	Certified Social Insurance and Labour Consultant Law (Law No. 89 of 1968), Chapters 2-2, 4-2, 4-3 and 5
	Description:	<p><u>Investment liberalisation and Cross-border trade in services</u></p> <ol style="list-style-type: none"> 1. A natural person who intends to supply social insurance and labour consultant services is required to be qualified as a certified social insurance and labour consultant under the laws and regulations of Japan ("Shakai-Hoken-Romushi") and to establish an office in Japan. 2. An enterprise which intends to supply social insurance and labour consultant services is required to establish a certified social insurance and labour consultant corporation under the laws and regulations of Japan ("Shakai-Hoken-Romushi-Hojin").

31	Sector:	Professional Services
	Sub-Sector:	
	Industry Classification:	JSIC 7231 Administrative scriveners' offices
	Obligations Concerned:	Market access (Articles 8.7 and 8.15)
	Level of Government:	Central Government
	Measures:	Administrative Scrivener Law (Law No. 4 of 1951), Chapters 3 to 5 and 8
	Description:	<p><u>Investment liberalisation and Cross-border trade in services</u></p> <ol style="list-style-type: none"> 1. A natural person who intends to supply administrative scrivener services is required to be qualified as an administrative scrivener under the laws and regulations of Japan ("Gyosei-Shoshi") and to establish an office within the district of the administrative scrivener association to which the natural person belongs. 2. An enterprise which intends to supply administrative scrivener services is required to establish an administrative scrivener corporation under the laws and regulations of Japan ("Gyosei-Shoshi-Hojin").

32	Sector:	Professional Services
	Sub-Sector:	
	Industry	JSIC 7299 Professional services, n.e.c.
	Classification:	
	Obligations	Market access (Articles 8.7 and 8.15)
	Concerned:	
	Level of	Central Government
	Government:	
	Measures:	Maritime Procedure Agents Law (Law No. 32 of 1951), Article 17
	Description:	<u>Investment liberalisation and Cross-border trade in services</u> Maritime procedure agent services are required to be supplied by a natural person who is qualified as a maritime procedure agent under the laws and regulations of Japan ("Kaijidairishi").

33	Sector:	Professional Services
	Sub-Sector:	
	Industry	JSIC 7222 Land and house surveyors' offices
	Classification:	
	Obligations	Market access (Articles 8.7 and 8.15)
	Concerned:	
	Level of Government:	Central Government
	Measures:	Land and House Surveyor Law (Law No. 228 of 1950), Chapters 3 to 5, 7 and 10
	Description:	<p><u>Investment liberalisation and Cross-border trade in services</u></p> <ol style="list-style-type: none"> 1. A natural person who intends to supply land and house surveyor services is required to be qualified as a land and house surveyor under the laws and regulations of Japan ("Tochi-Kaoku-Chosashi") and to establish an office within the district of the land and house surveyor association to which the natural person belongs. 2. An enterprise which intends to supply land and house surveyor services is required to establish a land and house surveyor corporation under the laws and regulations of Japan ("Tochi-Kaoku-Chosashi-Hojin").

34	Sector:	Real Estate	
	Sub-Sector:		
	Industry	JSIC 6811	Sales agents of buildings and houses
	Classification:	JSIC 6812	Land subdividers and developers
		JSIC 6821	Real estate agents and brokers
		JSIC 6941	Real estate managers
	Obligations	Market access (Article 8.15)	
	Concerned:		
	Level of	Central Government	
	Government:		
	Measures:	Building Lots and Buildings Transaction Business Law (Law No. 176 of 1952), Chapter 2	
		Real Estate Syndication Law (Law No. 77 of 1994), Chapters 2 and 5 to 7	
		Law Concerning Improving Management of Condominiums (Law No. 149 of 2000), Chapter 3	

Description: Cross-border trade in services

1. A person who intends to conduct building lots and buildings transaction business is required to establish an office in Japan and to obtain a licence from the Minister of Land, Infrastructure, Transport and Tourism or from the prefectural governor having jurisdiction over the district where the office is located.
2. A person who intends to conduct real estate syndication business is required to establish an office in Japan and to obtain permission from or to be registered with the competent Minister or from the prefectural governor having jurisdiction over the district where the office is located or to submit notification to the competent Minister.
3. A person who intends to conduct condominiums management business is required to establish an office in Japan and to be registered in the list maintained by the Ministry of Land, Infrastructure, Transport and Tourism.

35	Sector:	Real Estate Appraisal Services
	Sub-Sector:	
	Industry	JSIC 7294 Certified real estate appraisers
	Classification:	
	Obligations	Market access (Article 8.15)
	Concerned:	
	Level of Government:	Central Government
	Measures:	Law Concerning the Appraisal of Real Estate (Law No. 152 of 1963), Chapter 3
	Description:	<u>Cross-border trade in services</u>

A person who intends to supply real estate appraisal services is required to establish an office in Japan and to be registered in the list maintained by the Ministry of Land, Infrastructure, Transport and Tourism or the prefecture having jurisdiction over the district where the office is located.

36	Sector:	Seafarers
	Sub-Sector:	
	Industry	JSIC 031 Marine fisheries
	Classification:	JSIC 451 Oceangoing transport
		JSIC 452 Coastwise transport
	Obligations	Market access (Article 8.15)
	Concerned:	National treatment (Article 8.16)
	Level of	Central Government
	Government:	
	Measures:	<p>Mariners Law (Law No. 100 of 1947), Chapter 4</p> <p>Official Notification of the Director General of Seafarers Department, Maritime Technology and Safety Bureau of the Ministry of Transport, No. 115, 1990</p> <p>Official Notification of the Director General of Seafarers Department, Maritime Technology and Safety Bureau of the Ministry of Transport, No. 327, 1990</p> <p>Official Notification of the Director General of Maritime Bureau of the Ministry of Land, Infrastructure and Transport, No. 153, 2004</p>
	Description:	<p><u>Cross-border trade in services</u></p> <p>Foreign nationals employed by Japanese enterprises except for the seafarers referred to in the relevant official notifications may not work on vessels flying the Japanese flag.</p>

37	Sector:	Security Guard Services
	Sub-Sector:	
	Industry	JSIC 923 Guard services
	Classification:	
	Obligations	National treatment (Article 8.8)
	Concerned:	
	Level of	Central Government
	Government:	
	Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27 ¹ Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3

¹ For greater certainty, for the purposes of this reservation, the definition of "inward direct investment" provided in Article 26 of the Foreign Exchange and Foreign Trade Law applies with respect to the interpretation of this reservation.

Description: Investment liberalisation

1. The prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law apply to foreign investors who intend to make investments in security guard services in Japan.
2. The screening is conducted from the viewpoint of whether the investment is likely to cause a situation in which national security is impaired, the maintenance of public order is disturbed, or the protection of public safety is hindered.
3. The investor may be required to alter the content of the investment or discontinue the investment process, depending on the screening result.

38	Sector:	Services Related to Occupational Safety and Health	
	Sub-Sector:		
	Industry	JSIC 7299	Professional services, n.e.c.
	Classification:	JSIC 7441	Commodity inspection services
		JSIC 7452	Environmental surveying certification
		JSIC 8222	Vocational guidance centers
	Obligations	Market access (Article 8.15)	
	Concerned:		
	Level of	Central Government	
	Government:		
	Measures:	<p>Industrial Safety and Health Law (Law No. 57 of 1972), Chapters 5 and 8</p> <p>Ministerial Ordinance for Registration and Designation related to Industrial Safety and Health Law, and Orders based on the Law (Ministerial Ordinance of the Ministry of Labour No. 44 of 1972)</p> <p>Working Environment Measurement Law (Law No. 28 of 1975), Chapters 2 and 3</p> <p>Enforcement Regulation of the Working Environment Measurement Law (Ministerial Ordinance of the Ministry of Labour No. 20 of 1975)</p>	

Description: Cross-border trade in services

A person who intends to supply inspection or verification services for working machines, skill training courses and other related services in connection with occupational safety and health, or working environment measurement services is required to be resident or to establish an office in Japan, and to be registered with the Minister of Health, Labour and Welfare or Director-General of the Prefectural Labour Bureau.

39	Sector:	Surveying Services
	Sub-Sector:	
	Industry	JSIC 7422 Surveying services
	Classification:	
	Obligations	Market access (Article 8.15)
	Concerned:	
	Level of	Central Government
	Government:	
	Measures:	Survey Law (Law No. 188 of 1949), Chapter 6
	Description:	<u>Cross-border trade in services</u>
		A person who intends to supply surveying services is required to establish a place of business in Japan and to be registered with the Minister of Land, Infrastructure, Transport and Tourism.

40	Sector:	Business Services
	Sub-Sector:	Registration of Aircraft in the National Register
	Industry	
	Classification:	
	Obligations	Market access (Articles 8.7 and 8.15)
	Concerned:	National treatment (Articles 8.8 and 8.16)
		Senior management and boards of directors (Article 8.10)
	Level of	Central Government
	Government:	
	Measures:	Civil Aeronautics Law (Law No. 231 of 1952), Chapter 2

Description: Investment liberalisation and Cross-border trade in services

1. An aircraft owned by any of the following natural persons or entities may not be registered in the national register:
 - (a) a natural person who does not have Japanese nationality;
 - (b) a foreign country, or a foreign public entity or its equivalent;
 - (c) a legal person or other entity constituted under the laws and regulations of any foreign country; and
 - (d) a legal person represented by the natural persons or entities referred to in subparagraph (a), (b) or (c); a legal person of which one-third or more of the members of the board of directors are composed of the natural persons or entities referred to in subparagraph (a), (b) or (c); or a legal person of which one-third or more of the voting rights are held by the natural persons or entities referred to in subparagraph (a), (b) or (c).
2. A foreign aircraft may not be registered in the national register.

41	Sector:	Transport
	Sub-Sector:	Customs Brokerage
	Industry Classification:	JSIC 4899 Services incidental to transport, n.e.c.
	Obligations Concerned:	Market access (Article 8.15)
	Level of Government:	Central Government
	Measures:	Customs Brokerage Law (Law No. 122 of 1967), Chapter 2
	Description:	<u>Cross-border trade in services</u> A person who intends to conduct customs brokerage business is required to have a place of business in Japan and to obtain permission of the Minister of Finance.

42	Sector:	Transport
	Sub-Sector:	Freight Forwarding Business (excluding freight forwarding business using air transportation)
	Industry Classification:	JSIC 4441 Collect-and-deliver freight transport JSIC 4821 Freight transport, except collect-and-deliver freight transport
	Obligations Concerned:	Market access (Articles 8.7 and 8.15) National treatment (Articles 8.8 and 8.16) Most-favoured-nation treatment (Articles 8.9 and 8.17) Senior management and boards of directors (Article 8.10)
	Level of Government:	Central Government
	Measures:	Freight Forwarding Business Law (Law No. 82 of 1989), Chapters 2 to 4 Enforcement Regulation of Freight Forwarding Business Law (Ministerial Ordinance of the Ministry of Transport No. 20 of 1990), Chapters 3 to 5

Description: Investment liberalisation and Cross-border trade in services

1. The following natural persons or entities are required to be registered with, or to obtain permission or approval of, the Minister of Land, Infrastructure, Transport and Tourism for conducting freight forwarding business using international shipping. That registration shall be made, or that permission or approval shall be granted, on the basis of reciprocity:
 - (a) a natural person who does not have Japanese nationality;
 - (b) a foreign country, or a foreign public entity or its equivalent;
 - (c) a legal person or other entity constituted under the laws and regulations of any foreign country; and
 - (d) a legal person represented by the natural persons or entities referred to in subparagraph (a), (b) or (c); a legal person of which one-third or more of the members of the board of directors are composed of the natural persons or entities referred to in subparagraph (a), (b) or (c); or a legal person of which one-third or more of the voting rights are held by the natural persons or entities referred to in subparagraph (a), (b) or (c).
2. A person who intends to conduct freight forwarding business is required to establish an office in Japan, and to be registered with, or to obtain permission or approval of, the Minister of Land, Infrastructure, Transport and Tourism.

43	Sector:	Transport
	Sub-Sector:	Railway Transport
	Industry	JSIC 421 Railway transport
	Classification:	JSIC 4851 Railway facilities services
	Obligations	National treatment (Article 8.8)
	Concerned:	
	Level of	Central Government
	Government:	
	Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27 ¹
		Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3

¹ For greater certainty, for the purposes of this reservation, the definition of "inward direct investment" provided in Article 26 of the Foreign Exchange and Foreign Trade Law applies with respect to the interpretation of this reservation.

Description: Investment liberalisation

1. The prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law apply to foreign investors who intend to make investments in railway transport industry in Japan.
2. The screening is conducted from the viewpoint of whether the investment is likely to cause a situation in which national security is impaired, the maintenance of public order is disturbed, or the protection of public safety is hindered.
3. The investor may be required to alter the content of the investment or discontinue the investment process, depending on the screening result.
4. The manufacture of vehicles or parts and components for the railway transport industry is not included in railway transport industry. Therefore, the prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law do not apply to the investments in the manufacture of these products.

44	Sector:	Transport
	Sub-Sector:	Road Passenger Transport
	Industry	JSIC 4311 Common omnibus operators
	Classification:	
	Obligations	National treatment (Article 8.8)
	Concerned:	
	Level of	Central Government
	Government:	
	Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27 ¹ Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3

¹ For greater certainty, for the purposes of this reservation, the definition of "inward direct investment" provided in Article 26 of the Foreign Exchange and Foreign Trade Law applies with respect to the interpretation of this reservation.

Description: Investment liberalisation

1. The prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law apply to foreign investors who intend to make investments in the omnibus industry in Japan.
2. The screening is conducted from the viewpoint of whether the investment is likely to cause a situation in which national security is impaired, the maintenance of public order is disturbed, or the protection of public safety is hindered.
3. The investor may be required to alter the content of the investment or discontinue the investment process, depending on the screening result.
4. The manufacture of vehicles or parts and components for the omnibus industry is not included in the omnibus industry. Therefore, the prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law do not apply to the investments in the manufacture of these products.

45	Sector:	Transport	
	Sub-Sector:	Road Transport	
	Industry	JSIC 431	Common omnibus operators
	Classification:	JSIC 432	Common taxicab operators
		JSIC 433	Chartered omnibus operators
		JSIC 4391	Motor passenger transport (particularly-contracted)
		JSIC 441	Common motor trucking
		JSIC 442	Motor trucking (particularly-contracted)
		JSIC 443	Mini-sized vehicle freight transport
	Obligations Concerned:	Market access (Articles 8.7 and 8.15)	
	Level of Government:	Central Government	
	Measures:	Road Transport Law (Law No. 183 of 1951), Chapter 2	
		Special Measures Law concerning the proper management and revitalisation of the taxi business in specified and semi-specified regions (Law No. 64 of 2009), Chapters 2 and 7 (hereinafter referred to in this reservation as "the Law")	
		Trucking Business Law (Law No. 83 of 1989), Chapter 2	

Description: Investment liberalisation and Cross-border trade in services

1. A person who intends to conduct road passenger transport business or road freight transport business is required to establish a place of business in Japan, and to obtain permission of, or to submit notification to, the Minister of Land, Infrastructure, Transport and Tourism.
2. In respect of common taxicab operators business, the Minister of Land, Infrastructure, Transport and Tourism may not grant permission to a person who intends to conduct the businesses, or may not approve a modification of the business plan of those businesses in the "specified regions" and in the "semi-specified regions" designated by the Minister of Land, Infrastructure, Transport and Tourism. That permission may be granted, or that modification of the business plan may be approved with respect to "semi-specified regions" when the standards set out in the Law are met, including those that the capacity of common taxicab operators businesses in that region does not exceed the volumes of the traffic demand. That designation would be made when the capacity of common taxicab transportation businesses in that region exceeds or is likely to exceed the volumes of traffic demand to the extent that it would become difficult to secure the safety of transportation and the benefits of passengers.

3. In respect of common motor trucking business or motor trucking business (particularly-contracted), the Minister of Land, Infrastructure, Transport and Tourism may not grant permission to a person who intends to conduct the businesses, or may not approve a modification of the business plan of those businesses, in "the emergency supply or demand adjustment area" designated by the Minister of Land, Infrastructure, Transport and Tourism. That designation would be made when the capacity of common motor trucking businesses or motor trucking businesses (particularly-contracted) in that area has significantly exceeded the volumes of transportation demand to the extent that the operation of those businesses would become difficult.

46	Sector:	Transport
	Sub-Sector:	Services Incidental to Transport
	Industry	JSIC 4852 Fixed facilities for road transport
	Classification:	
	Obligations	Market access (Articles 8.7 and 8.15)
	Concerned:	
	Level of	Central Government
	Government:	
	Measures:	Road Transport Law (Law No. 183 of 1951), Chapter 4
	Description:	<u>Investment liberalisation and Cross-border trade in services</u>

A person who intends to conduct motorway businesses is required to obtain a licence from the Minister of Land, Infrastructure, Transport and Tourism. The issuance of a licence is subject to an economic needs test, such as whether the proposed motorway is appropriate in scale compared with the volume and nature of traffic demand in the proposed area.

47	Sector:	Transport
	Sub-Sector:	Services Incidental to Transport
	Industry	
	Classification:	
	Obligations	Market access (Articles 8.7 and 8.15)
	Concerned:	National treatment (Article 8.16)
	Level of	Central Government
	Government:	
	Measures:	Pilotage Law (Law No. 121 of 1949), Chapters 2 to 4
	Description:	<u>Investment liberalisation and Cross-border trade in services</u>
		<ol style="list-style-type: none"> 1. Only a Japanese national may become a pilot in Japan. 2. Pilots directing ships in the same pilotage district are required to establish a pilot association for the pilotage district.

48	Sector:	Transport
	Sub-Sector:	Water Transport
	Industry	JSIC 451 Oceangoing transport
	Classification:	
	Obligations	Market access (Article 8.15)
	Concerned:	National treatment (Article 8.16)
		Most-favoured-nation treatment (Article 8.17)
	Level of	Central Government
	Government:	
	Measures:	Law Concerning Special Measures against Unfavourable Treatment to Japanese Oceangoing Ship Operators by Foreign Government (Law No. 60 of 1977)
	Description:	<u>Cross-border trade in services</u> Oceangoing ship operators of the United Kingdom may be restricted or prohibited from entering Japanese ports or from loading and unloading cargoes in Japan in cases where Japanese oceangoing ship operators are prejudiced by the United Kingdom.

49	Sector:	Transport
	Sub-Sector:	Water Transport
	Industry	JSIC 453 Inland water transport
	Classification:	JSIC 4542 Coastwise ship leasing
	Obligations	National treatment (Article 8.8)
	Concerned:	
	Level of	Central Government
	Government:	
	Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27 ¹
		Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3

¹ For greater certainty, for the purposes of this reservation, the definition of "inward direct investment" provided in Article 26 of the Foreign Exchange and Foreign Trade Law applies with respect to the interpretation of this reservation.

Description: Investment liberalisation

1. The prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law apply to foreign investors who intend to make investments in water transport industry in Japan.
2. The screening is conducted from the viewpoint of whether the investment is likely to cause a situation in which significant adverse effect is brought to the smooth operation of the Japanese economy.¹
3. The investor may be required to alter the content of the investment or discontinue the investment process, depending on the screening result.
4. For greater certainty, "water transport industry" refers to oceangoing or seagoing transport, coastwise transport (*i.e.* maritime transport between ports in Japan), inland water transport and ship leasing industry. However, oceangoing or seagoing transport industry and ship leasing industry excluding coastwise ship leasing industry are exempted from the prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law.

¹ For greater certainty, absence of reference in this description to "national security", which is referred to in the reservations No. 10, 12, 13, 15, 37, 43, 44, 52 and 54 in the Schedule of Japan in this Annex, does not mean that Article 1.5 does not apply to the screening or that Japan waives its right to invoke Article 1.5 to justify the screening.

50	Sector:	Transport
	Sub-Sector:	Water Transport
	Industry Classification:	
	Obligations Concerned:	Market access (Articles 8.7 and 8.15) National treatment (Articles 8.8 and 8.16) Most-favoured-nation treatment (Articles 8.9 and 8.17)
	Level of Government:	Central Government
	Measures:	Ship Law (Law No. 46 of 1899), Article 3
	Description:	<u>Investment liberalisation and Cross-border trade in services</u> Unless otherwise specified in the laws and regulations of Japan, or international agreements to which Japan is a party, ships not flying the Japanese flag are prohibited from entering the ports in Japan which are not open to foreign commerce and from carrying cargoes or passengers between ports in Japan.

51	Sector:	Vocational Skills Test
	Sub-Sector:	
	Industry	
	Classification:	
	Obligations	Market access (Articles 8.7 and 8.15)
	Concerned:	
	Level of	Central Government
	Government:	
	Measures:	Human Resources Development Promotion Law (Law No. 64 of 1969), Chapter 5
	Description:	<p><u>Investment liberalisation and Cross-border trade in services</u></p> <p>Some of specific type of non-profit organisation (employers' organisations, their federations, general incorporated associations, general incorporated foundations, incorporated labour unions or miscellaneous incorporated non-profit organisations) can supply the service. Those organisations which intend to carry out the vocational skills test for workers are required to establish an office in Japan and to be designated by the Minister of Health, Labour and Welfare.</p>

52	Sector:	Water Supply and Waterworks
	Sub-Sector:	
	Industry	JSIC 3611 Water for end users, except industrial users
	Classification:	
	Obligations	National treatment (Article 8.8)
	Concerned:	
	Level of Government:	Central Government
	Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27 ¹ Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3

¹ For greater certainty, for the purposes of this reservation, the definition of "inward direct investment" provided in Article 26 of the Foreign Exchange and Foreign Trade Law applies with respect to the interpretation of this reservation.

Description: Investment liberalisation

1. The prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law apply to foreign investors who intend to make investments in water supply and waterworks industry in Japan.
2. The screening is conducted from the viewpoint of whether the investment is likely to cause a situation in which national security is impaired, the maintenance of public order is disturbed, or the protection of public safety is hindered.
3. The investor may be required to alter the content of the investment or discontinue the investment process, depending on the screening result.

53	Sector:	Wholesale and Retail Trade	
	Sub-Sector:	Livestock	
	Industry Classification:	JSIC 5219	Miscellaneous agricultural, livestock and aquatic products
	Obligations Concerned:	Market access (Article 8.15)	
	Level of Government:	Central Government	
	Measures:	Livestock Dealer Law (Law No. 208 of 1949), Article 3	
	Description:	<u>Cross-border trade in services</u>	

A person who intends to conduct livestock trading business is required to be resident in Japan, and to obtain a licence from the prefectural governor having jurisdiction over the place of residence. For greater certainty, "livestock trading" means the trading or exchange of livestock, or the good offices for that trading or exchange.

54	Sector:	Aerospace Industry	
	Sub-Sector:	Aircraft Manufacturing and Repairing Industry	
	Industry	JSIC 16*	Manufacture of chemical and allied products
	Classification ¹ :	JSIC 18*	Manufacture of plastic products, except otherwise classified
		JSIC 19*	Manufacture of rubber products
		JSIC 21*	Manufacture of ceramic, stone and clay products
		JSIC 23*	Manufacture of non-ferrous metals and products
		JSIC 24*	Manufacture of fabricated metal products
		JSIC 25*	Manufacture of general purpose machinery
		JSIC 27*	Manufacture of business oriented machinery
		JSIC 28*	Electronic parts, devices and electronic circuits
		JSIC 29*	Manufacture of electrical machinery, equipment and supplies
		JSIC 30*	Manufacture of information and communication electronics equipment

¹ An asterisk (*) on the JSIC numbers indicates that the activities covered by this reservation under such numbers are limited to those related to the aerospace industry.

	JSIC 31*	Manufacture of transportation equipment
	JSIC 39*	Information services
	JSIC 90*	Machine, etc. repair services, except otherwise classified
Obligations Concerned:		Market access (Articles 8.7 and 8.15)
		National treatment (Articles 8.8 and 8.16)
		Prohibition of performance requirements (Article 8.11)
Level of Government:		Central Government
Measures:		Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Articles 27, 28 and 30 ¹
		Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Articles 3 to 5
		Aircraft Manufacturing Industry Law (Law No.237 of 1952), Articles 2 to 5

¹ For greater certainty, for the purposes of this reservation, the definition of "inward direct investment" and "specified acquisition" provided in Article 26 of the Foreign Exchange and Foreign Trade Law applies with respect to the interpretation of this reservation.

Description: Investment liberalisation and Cross-border trade in services

1. The prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law apply to foreign investors who intend to make investments in aircraft industry in Japan.
2. The screening is conducted from the viewpoint of whether the investment is likely to cause a situation in which national security is impaired, the maintenance of public order is disturbed, or the protection of public safety is hindered.
3. The investors may be required to alter the content of the investment or discontinue the investment process, depending on the screening result.
4. A technology introduction contract between a resident and a non-resident related to the aircraft industry is subject to the prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law.

5. The screening is conducted from the viewpoint of whether the conclusion of the technology introduction contract is likely to cause a situation in which national security is impaired, the maintenance of public order is disturbed, or the protection of public safety is hindered.
 6. The resident may be required to alter the provisions of the technology introduction contract or discontinue the conclusion of that contract, depending on the screening result.
 7. The number of licences conferred to manufacturers and service suppliers in those sectors may be limited.
 8. An enterprise which intends to produce aircraft and supply repair services is required to establish a factory related to manufacture or repair aircraft under the laws and regulations of Japan.
-

ANNEX II

RESERVATIONS FOR FUTURE MEASURES

Schedule of the United Kingdom

Headnotes

1. The Schedule of the United Kingdom sets out, under Articles 8.12 and 8.18, the reservations taken by the United Kingdom with respect to future measures that do not conform with obligations imposed by:
 - (a) Article 8.7 or 8.15;
 - (b) Article 8.8 or 8.16;
 - (c) Article 8.9 or 8.17;
 - (d) Article 8.10; or
 - (e) Article 8.11.
2. The reservations of a Party are without prejudice to the rights and obligations of the Parties under GATS.
3. Each reservation sets out the following elements:
 - (a) "sector" refers to the general sector in which the reservation is taken;
 - (b) "sub-sector" refers to the specific sector in which the reservation is taken;

- (c) "industry classification" refers, where applicable, to the activity covered by the reservation according to the CPC, ISIC Rev. 3.1, or as expressly otherwise described in a Party's reservation;
 - (d) "type of reservation" specifies the obligation referred to in paragraph 1 for which a reservation is taken;
 - (e) "description" sets out the scope of the sector, sub-sector or activities covered by the reservation; and
 - (f) "existing measures" identifies, for transparency purposes, existing measures that apply to the sector, sub-sector or activities covered by the reservation.
4. In the interpretation of a reservation, all elements of the reservation shall be considered. The "description" element shall prevail over all other elements.
 5. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures where they do not constitute a market access or a national treatment limitation within the meaning of Articles 8.7, 8.8, 8.15 and 8.16. Those measures (e.g. the need to obtain a licence, universal service obligations, the need to have recognised qualifications in regulated sectors, the need to pass specific examinations, including language examinations and any non-discriminatory requirements that certain activities may not be carried out in protected zones or areas), even if not listed, apply in any case.
 6. For the purposes of this Schedule, "ISIC Rev. 3.1" means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No. 4, ISIC Rev. 3.1, 2002.
 7. For greater certainty, non-discriminatory measures do not constitute a market access limitation within the meaning of Articles 8.7 and 8.15 for:

- (a) a measure requiring the separation of the ownership of infrastructure from the ownership of the goods or services provided through that infrastructure to ensure fair competition, for example in the fields of energy, transportation and telecommunications;
 - (b) a measure restricting the concentration of ownership to ensure fair competition;
 - (c) a measure seeking to ensure the conservation and protection of natural resources and the environment, including a limitation on the availability, number and scope of concessions granted, and the imposition of a moratorium or ban;
 - (d) a measure limiting the number of authorisations granted because of technical or physical constraints, for example telecommunications spectra and frequencies; or
 - (e) a measure requiring that a certain percentage of the shareholders, owners, partners, or directors of an enterprise be qualified or practise a certain profession such as lawyers or accountants.
8. For the avoidance of doubt, with respect to financial services, for prudential reasons within the context of Article 8.65, the United Kingdom shall not be prevented from applying measures to branches established in the United Kingdom by companies incorporated in Japan.
9. Measures affecting cabotage in maritime transport services are not listed in this Schedule as they are excluded from the scope of Section B of Chapter 8, pursuant to subparagraph 2(a) of Article 8.6 and Section C of Chapter 8, pursuant to subparagraph 2(a) of Article 8.14.
10. The following abbreviation is used in the list of reservations below:

UK United Kingdom

List of reservations:

Reservation No. 1 – All sectors

Reservation No. 2 – Professional services – legal services

Reservation No. 3 – Professional services – health related and retail of pharmaceuticals

Reservation No. 4 – Business services – collection agency services and credit reporting services

Reservation No. 5 – Business services – placement services

Reservation No. 6 – Business services – investigation services

Reservation No. 7 – Business services – other business services

Reservation No. 8 – Telecommunication

Reservation No. 9 – Education services

Reservation No. 10 – Financial services

Reservation No. 11 – Health and social services

Reservation No. 12 – Recreational, cultural and sporting services

Reservation No. 13 – Transport services and auxiliary transport services

Reservation No. 14 – Fishing and water

Reservation No. 15 – Energy related activities

Reservation No. 16 – Other services not included elsewhere

Reservation No. 1 – All sectors

Sector:	All sectors
Type of reservation:	Market access National treatment Most-favoured-nation treatment Senior management and boards of directors Prohibition of performance requirements
Section:	Investment liberalisation and Cross-border trade in services

Description:

The UK reserves the right to adopt or maintain any measure with respect to the following:

(a) Commercial presence

With respect to Investment liberalisation – Market access:

Services considered as public utilities at a national or local level may be subject to public monopolies or to exclusive rights granted to private operators.

Public utilities exist in sectors such as related scientific and technical consulting services, research and development (R&D) services on social sciences and humanities, technical testing and analysis services, environmental services, health services, transport services and services auxiliary to all modes of transport. Exclusive rights on such services are often granted to private operators, for instance operators with concessions from public authorities, subject to specific service obligations. Given that public utilities often also exist at the sub-central level, detailed and exhaustive sector-specific scheduling is not practical. This reservation does not apply to telecommunications and to computer and related services.

Existing measures:

(b) Most-Favoured-Nation Treatment

With respect to Investment liberalisation – Most-favoured-nation treatment and Cross-border trade in services – Most-favoured-nation treatment:

According differential treatment pursuant to any international investment treaties or other trade agreement in force or signed prior to the date of entry into force of this Agreement. According differential treatment to a country pursuant to any existing or future bilateral or multilateral agreement which:

- (i) creates an internal market in services and investment;
- (ii) grants the right of establishment; or
- (iii) requires the approximation of legislation in one or more economic sectors.

An internal market on services and establishment means an area without internal frontiers in which the free movement of services, capital and persons is ensured.

The right of establishment means an obligation to abolish in substance all barriers to establishment among the parties to the regional economic integration agreement by the entry into force of that agreement. The right of establishment shall include the right of nationals of the parties to the regional economic integration agreement to set up and operate enterprises under the same conditions provided for nationals under the law of the country where such establishment takes place.

The approximation of legislation means:

- (i) the alignment of the legislation of one or more of the parties to the regional economic integration agreement with the legislation of the other party or parties to that agreement;
or
- (ii) the incorporation of common legislation into the law of the parties to the regional economic integration agreement.

Such alignment or incorporation shall take place, and shall be deemed to have taken place, only at such time that it has been enacted in the law of the Party or parties to the regional economic integration agreement.

*Existing measures:*¹

European Economic Area;
Stabilisation Agreements;
EU-Swiss Confederation bilateral agreements; and
Deep and Comprehensive Free Trade Agreements.

According differential treatment relating to the right of establishment to nationals or enterprises through existing or future bilateral agreements between the UK and any of the following countries or principalities: Andorra, Monaco, San Marino and the Vatican City State.

(c) Arms, ammunitions and war material

With respect to Investment liberalisation – Market access, National treatment, Most-favoured-nation treatment, Senior management and boards of directors, Prohibition of performance requirements and Cross-border trade in services – Market access, National treatment, Most-favoured-nation treatment:

Production or distribution of, or trade in, arms, munitions and war material. War material is limited to any product which is solely intended and made for military use in connection with the conduct of war or defence activities.

¹ The agreements listed as "existing measures" under this reservation are agreements by which the UK remains bound in accordance with Article 129(1) of the Agreement on the Withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community, as of the date of signature of this Agreement. If at the date of entry into force of this Agreement, the UK is no longer bound by one or more of the said agreements, the respective agreements shall not be considered as "existing measures" under this reservation.

Reservation No. 2 – Professional services – legal services

Sector: Professional services - legal services and auditing services

Industry classification: Part of CPC 861, part of 862, part of 87902

Type of reservation: Market access

National treatment

Senior management and boards of directors

Section: Investment liberalisation and Cross-border trade in services

Description:

The UK reserves the right to adopt or maintain any measure with respect to the following:

(a) Legal services

The UK reserves the right to adopt or maintain any measure with respect to the supply of legal advisory and legal authorisation, documentation, and certification services provided by legal professionals entrusted with public functions, such as notaries, and with respect to services provided by bailiffs who are appointed by an official act of government (part of CPC 861, part of 87902).

(b) Auditing services (CPC – 86211, 86212 other than accounting and bookkeeping services)

With respect to Cross-border trade in services – Market access, National treatment:

Cross-border supply of auditing services.

Existing measures:

Companies Act 2006.

Reservation No. 3 - Professional services – health related and retail of pharmaceuticals

Sector: Health related professional services and retail sales of pharmaceutical, medical and orthopaedic goods, other services provided by pharmacists

Industry classification: CPC 63211, 85201, 9312, 9319, 93121

Type of reservation: Market access
National treatment

Section: Investment liberalisation and Cross-border trade in services

Description:

The UK reserves the right to adopt or maintain any measure with respect to the following:

- (a) Medical and dental services; services provided by midwives, nurses, physiotherapists, psychologists and paramedical personnel (CPC 63211, 85201, 9312, 9319)

With respect to Investment liberalisation – Market access:

Establishment for doctors under the National Health Service is subject to medical manpower planning (CPC 93121, 93122).

With respect to Cross-border trade in services – Market access, National treatment:

The supply of all health related professional services, including the services provided by professionals such as medical doctors, dentists, midwives, nurses, physiotherapists, paramedics, and psychologists, requires residency. These services may only be provided by natural persons physically present in the territory of the UK (CPC 9312, part of 93191).

The cross-border supply of medical, dental and midwives services and services provided by nurses, physiotherapists, psychologists and paramedical personnel (part of CPC 85201, 9312, part of 93191).

For service suppliers not physically present in the territory of the UK (part of CPC 85201, 9312, part of 93191).

- (b) Retail sales of pharmaceutical, medical and orthopaedic goods, other services provided by pharmacists (CPC 63211)

With respect to Investment liberalisation – Market access and Cross-border trade in services –

Market access:

Mail order is only possible from the UK, thus establishment in the UK is required for the retail of pharmaceuticals and specific medical goods to the general public in the UK.

With respect to Cross-border trade in services – Market access, National treatment:

The cross-border retail sales of pharmaceuticals and of medical and orthopaedic goods, and other services supplied by pharmacists.

Existing measures:

Reservation No. 4 – Business services – collection agency services and credit reporting services

Sector: Business services - collection agency services, credit reporting services

Industry classification: CPC 87901, 87902

Type of reservation: Market access
National treatment

Section: Cross-border trade in services

Description:

The UK reserves the right to adopt or maintain any measure with respect to the supply of collection agency services and credit reporting services.

Reservation No. 5 – Business services – placement services

Sector: Business Services – placement services

Industry classification: CPC 87202, 87204, 87205, 87206, 87209

Type of reservation: Market access
National treatment
Senior management and boards of directors

Section: Investment liberalisation and Cross-border trade in services

Description:

The UK reserves the right to adopt or maintain any measure with respect to the following:
The supply of placement services of domestic help personnel, other commercial or industrial workers, nursing and other personnel (CPC 87204, 87205, 87206, 87209).

To require establishment and to prohibit the cross-border supply of placement services of office support personnel and other workers.

Existing measures:

Reservation No. 6 – Business services – investigation services

Sector: Business services – investigation services

Industry classification: CPC 87301

Type of reservation: Market access

National treatment

Prohibition of performance requirements

Senior management and boards of directors

Section: Investment liberalisation and Cross-border trade in services

Description:

The UK reserves the right to adopt or maintain any measure with respect to the following:

Investigation services (CPC 87301)

The supply of investigation services.

Existing measures:

Reservation No. 7 – Business services – other business services

Sector: Business services – other business services

Industry classification: CPC 86764, 86769, 8868

Type of reservation: Market access

National treatment

Most-favoured-nation treatment

Section: Investment liberalisation and Cross-border trade in services

Description:

The UK reserves the right to adopt or maintain any measure with respect to the following:

- (a) Maintenance and repair of vessels, rail transport equipment and aircraft and parts thereof (part of CPC 86764, CPC 86769, CPC 8868)

With respect to Cross-border trade in services – Market access, National treatment:

To require establishment or physical presence in its territory and prohibiting the cross-border supply of maintenance and repair services of transport equipment from outside its territory.

To require establishment or physical presence in its territory and prohibiting the cross-border supply of maintenance and repair services of internal waterways transport vessels from outside its territory.

To require establishment or physical presence in its territory and prohibiting the cross-border supply of maintenance and repair services of maritime vessels from outside its territory.

To require establishment or physical presence in its territory and prohibiting the cross-border supply of maintenance and repair services of aircraft and parts thereof from outside its territory (part of CPC 86764, CPC 86769, CPC 8868).

Only recognised organisations authorised in the UK may carry out statutory surveys and certification of ships on behalf of the UK. Establishment may be required.

Existing measures:

Regulation (EC) No 391/2009 of the European Parliament and the Council of 23 April 2009 on common rules and standards for ship inspection and survey organisations.

- (b) Other business services related to aviation

With respect to Investment liberalisation – Most-favoured-nation treatment and Cross-border trade in services – Most-favoured-nation treatment:

According differential treatment to a third country pursuant to existing or future bilateral agreements relating to the following services:

- (i) the selling and marketing of air transport services;
- (ii) computer reservation system (CRS) services;
- (iii) maintenance and repair of aircrafts and parts; or
- (iv) rental or leasing of aircraft without crew.

Reservation No. 8 – Telecommunication

Sector: Telecommunication services

Type of reservation: Market access

National treatment

Section: Investment liberalisation and Cross-border trade in services

Description:

The UK reserves the right to adopt or maintain any measure with respect to broadcast transmission services. Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

Reservation No. 9 – Education services

Sector: Education services

Industry classification: CPC 92

Type of reservation: Market access

National treatment

Senior management and boards of directors

Prohibition of performance requirements

Section: Investment liberalisation and Cross-border trade in services

Description:

The UK reserves the right to adopt or maintain any measure with respect to the following:
All educational services which receive public funding or State support in any form, and are therefore not considered to be privately funded. Where the supply of privately funded education services by a foreign provider is permitted, participation of private operators in the education system may be subject to concession allocated on a non-discriminatory basis.

With respect to the supply of privately funded other education services, which means other than those classified as being primary, secondary, higher and adult education services (CPC 92).

Existing measures:

Reservation No. 10 – Financial services

Sector: Financial services

Industry classification:

Type of reservation: Market access

National treatment

Section: Investment liberalisation and Cross-border trade in services

Description:

The UK reserves the right to adopt or maintain any measure with respect to the following:

(a) All financial services

With respect to Investment liberalisation – Market access:

To require a financial service supplier, other than a branch, when establishing in the UK to adopt a specific legal form, on a non-discriminatory basis.

(b) Insurance and insurance-related services

With respect to Cross-border trade in services – Market access, National treatment:

For the supply of insurance and insurance-related services except for:

(i) direct insurance services (including co-insurance) and direct insurance intermediation for the insurance of risks relating to:

— maritime transport and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability deriving therefrom; and

— goods in international transit;

- (ii) Reinsurance and retrocession; and
 - (iii) Services auxiliary to insurance.
- (c) Banking and other financial services

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

Only firms having their registered office in the UK can act as depositories of the assets of investment funds. The establishment of a specialised management company, having its head office and registered office in the UK is required to perform the activities of management of common funds, including unit trusts, and where allowed under national law, investment companies.

With respect to Cross-border trade in services – Market access, National treatment:

For the supply of banking and other financial services, except for:

- (i) the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and
- (ii) advisory and other auxiliary financial services relating to banking and other financial services (excluding insurance) as described in subparagraph (a)(ii) of the definition of financial service in Article 8.59 of Sub-Section 5 of Section E, but not intermediation as described in that sub-paragraph.

Reservation No. 11 – Health and social services

Sector: Health and social services
Industry classification: CPC 931 other than 9312, part of 93191
Type of reservation: Market access
National treatment
Senior management and boards of directors
Prohibition of performance requirements
Section: Investment liberalisation and Cross-border trade in services

Description:

The UK reserves the right to adopt or maintain any measure with respect to the following:

- (a) Health services – hospital, ambulance, residential health services (CPC 931 other than 9312, part of 93191)

With respect to Investment liberalisation – Market access, National treatment, Prohibition of performance requirements, Senior management and boards of directors:

For the supply of all health services which receive public funding or State support in any form, and are therefore not considered to be privately funded.

For all privately funded health services, other than privately funded hospital, ambulance, and residential health facilities services other than hospital services. The participation of private operators in the privately funded health network may be subject to concession on a non-discriminatory basis. An economic needs test may apply. Main criteria: number of and impact on existing establishments, transport infrastructure, population density, geographic spread, and creation of new employment.

This reservation does not relate to the supply of all health related professional services, including the services supplied by professionals such as medical doctors, dentists, midwives, nurses, physiotherapists, paramedics, and psychologists, which are covered by other reservations (CPC 931 other than 9312, part of 93191).

The establishment of privately funded ambulance and residential health facilities services other than hospital services (CPC 93192, 93193).

Existing measures:

- (b) Health and social services, including pension insurance

With respect to Cross-border trade in services – Market access, National treatment:

Requiring establishment or physical presence in its territory of suppliers and restricting the cross-border supply of health services from outside its territory, the cross-border supply of social services from outside its territory, as well as activities or services forming part of a public retirement plan or statutory system of social security. This reservation does not relate to the supply of all health related professional services, including the services provided by professionals such as medical doctors, dentists, midwives, nurses, physiotherapists, paramedics, and psychologists, which are covered by other reservations (CPC 931 other than 9312, part of 93191).

- (c) Social services, including pension insurance

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Prohibition of performance requirements:

The supply of all social services which receive public funding or State support in any form, and are therefore not considered to be privately funded, and activities or services forming part of a public retirement plan or statutory system of social security. The participation of private operators in the privately funded social network may be subject to concession on a non-discriminatory basis. An economic needs test may apply. Main criteria: number of and impact on existing establishments, transport infrastructure, population density, geographic spread, and creation of new employment.

The supply of privately funded social services other than services relating to convalescent and rest houses and old people's homes.

Existing measures:

Reservation No. 12 – Recreational, cultural and sporting services

Sector: Recreational, cultural and sporting services

Industry classification: CPC 963, 9619, 964

Type of reservation: Market access

National treatment

Senior management and boards of directors

Prohibition of performance requirements

Section: Investment liberalisation and Cross-border trade in services

Description:

The UK reserves the right to adopt or maintain any measure with respect to the following:

(a) Libraries, archives, museums and other cultural services (CPC 963)

The supply of library, archive, museum and other cultural services.

(b) Entertainment services, theatre, live bands and circus services (CPC 9619, 964 other than 96492)

The cross-border supply of entertainment services, including theatre, live bands, circus and discotheque services.

(c) Gambling and betting services (CPC 96492)

The supply of gambling activities, which involve wagering a stake with pecuniary value in games of chance, including in particular lotteries, scratch cards, gambling services offered in casinos, gambling arcades or licensed premises, betting services, bingo services and gambling services operated by and for the benefit of charities or non-profit-making organisations.

This reservation does not apply to games of skill, gambling machines that do not give prizes or that give prizes only in the form of free games, and promotional games, whose exclusive purpose is to encourage the sale of goods or services which are not covered by this exclusion.

Reservation No. 13 – Transport services and auxiliary transport services

Sector: Transport services

Type of reservation: Market access

National treatment

Most-favoured-nation treatment

Prohibition of performance requirements

Senior management and boards of directors

Section: Investment liberalisation and Cross-border trade in services

Description:

The UK reserves the right to adopt or maintain any measure with respect to the following:

- (a) Maritime transport and any other commercial activity undertaken from a ship

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Prohibition of performance requirements and Cross-border trade in services – Market access, National treatment:

The nationality of the crew on a seagoing or non-seagoing vessel.

With respect to Investment liberalisation – Market access, National treatment, Most-favoured-nation treatment, Senior management and boards of directors:

For the purpose of registering a vessel and operating a fleet under the flag of the UK (all commercial marine activity undertaken from a seagoing ship, including fishing, aquaculture, and services incidental to fishing; international passenger and freight transportation (CPC 721); and services auxiliary to maritime transport).

With respect to Cross-border trade in services – Market access, National treatment:

With respect to Japan when action undertaken or officially decided by Japan restricts or prohibits UK shipping operators from entering Japanese ports, or from loading and unloading cargoes in Japan.

(b) Auxiliary services to maritime transport

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment:

The supply of pilotage and berthing services. For greater certainty, regardless of the criteria which may apply to the registration of ships in the UK, the UK reserves the right to require that only ships registered on the national register of the UK may provide pilotage and berthing services (CPC 7452).

Only vessels carrying the flag of the UK may provide pushing and towing services (CPC 7214).

Existing measures:

(c) Inland waterways transport and auxiliary services to inland waterways transport

With respect to Investment liberalisation – Market access, National treatment, Most-favoured-nation treatment, Senior management and boards of directors, Prohibition of performance requirements and Cross-border trade in services – Market access, National treatment, Most-favoured-nation treatment:

Inland waterways passenger and freight transportation (CPC 722); and services auxiliary to inland waterways transportation.

For greater certainty this reservation also covers the supply of cabotage transport on inland waterways (CPC 722).

(d) Rail transport and auxiliary services to rail transport

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

Railway passenger and freight transportation (CPC 711).

For railway passenger transportation (CPC 7111), this reservation does not apply to treatment accorded pursuant to Article 8.8 of Section B.

(e) Road transport (passenger transportation, freight transportation, international truck transport services) and services auxiliary to road transport

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment:

(i) to require establishment and to limit the cross-border supply of road transport services (CPC 712).

(ii) an economic needs test may apply to taxi services in the UK setting a limit on the number of service suppliers. Main criteria: Local demand as provided in applicable laws (CPC 71221).

Existing measures:

Regulation (EC) No 1071/2009 of the European Parliament and of the Council of 21 October 2009 establishing common rules concerning the conditions to be complied with to pursue the occupation of road transport operator and repealing Council Directive 96/26/EC;

Regulation (EC) No 1072/2009 of the European Parliament and of the Council of 21 October 2009 on common rules for access to the international road haulage market; and

Regulation (EC) No 1073/2009 of the European Parliament and of the Council of 21 October 2009 on common rules for access to the international market for coach and bus services, and amending Regulation (EC) No 561/2006.

- (f) Space transport and rental of space craft

With respect to Investment liberalisation – Market access, National treatment, Prohibition of performance requirements, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment:

The transportation services via space and the rental of space craft (CPC 733, part of 734).

- (g) Most-favoured-nation exemptions

With respect to Investment liberalisation – Most-favoured-nation treatment, and Cross-border trade in services – Most-favoured-nation treatment:

- (i) Road and rail transport

To accord differential treatment to a country pursuant to existing or future bilateral agreements relating to international road haulage (including combined transport – road or rail) and passenger transport, concluded between the UK and a third country (CPC 7111, 7112, 7121, 7122, 7123). That treatment may:

- reserve or limit the supply of the relevant transport services between the contracting parties or across the territory of the contracting parties to vehicles registered in each party; or
- provide for tax exemptions for such vehicles.

(ii) Air transport - Services auxiliary to air transport

According differential treatment to a third country pursuant to existing or future bilateral agreements relating to ground-handling services.

Reservation No. 14 – Fishing and water

Sector: Fishing, aquaculture, services incidental to fishing; collection, purification and distribution of water

Industry classification: ISIC Rev. 3.1 0501, 0502, 41, CPC 882

Type of reservation: Market access
National treatment
Most-favoured-nation treatment
Prohibition of performance requirements
Senior management and boards of directors

Section: Investment liberalisation and Cross-border trade in services

Description:

The UK reserves the right to adopt or maintain any measure with respect to the following:

- (a) Fishing, aquaculture and services incidental to fishing (ISIC Rev. 3.1 0501, 0502, CPC 882)

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Prohibition of performance requirements, Most-favoured-nation treatment and Cross-border trade in services – Market access, National treatment, Most-favoured-nation treatment:

In particular within the framework of fishing agreements with a third country, access to and use of the biological resources and fishing grounds situated in maritime waters coming under the sovereignty or within the jurisdiction of the UK, including:

- (i) regulating the landing of catches performed in the sub-quotas allocated to vessels of Japan or of a third country in UK ports;
- (ii) determining a minimum size for a company in order to preserve both artisanal and coastal fishing vessels; or

- (iii) according differential treatment to Japan or a third country pursuant to existing or future bilateral agreements relating to fisheries.

A commercial fishing licence granting the right to fish in the territorial waters of the UK may only be granted to vessels flying the flag of the UK.

The nationality of the crew of a fishing vessel flying the flag of the UK.

The establishment of marine or inland aquaculture facilities.

- (b) Collection, purification and distribution of water

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

For activities, including services relating to the collection, purification and distribution of water to household, industrial, commercial or other users, including the supply of drinking water, and water management.

Reservation No. 15 – Energy related activities

Sector:	Production of energy and related services
Industry classification:	ISIC Rev. 3.1 10, 1110, 13, 14, 232, 40, 401, 402, part of 403, CPC 613, 62271, 63297, 7131, 742, 7422, 887 (other than advisory and consulting services).
Type of reservation:	Market access National treatment Prohibition of performance requirements Senior management and boards of directors
Section:	Investment liberalisation and Cross-border trade in services

Description:

The UK reserves the right to adopt or maintain any measure with respect to the following:

Energy services – general (ISIC Rev. 3.1 10, 1110, 13, 14, 232, 40, 401, 402, part of 403, CPC 613, 62271, 63297, 7131, 742, 7422, 887 (other than advisory and consulting services))

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Prohibition of performance requirements and Cross-border trade in services – Market access, National treatment:

Where the UK permits foreign ownership of a gas or electricity transmission system, or an oil and gas pipeline transport system, with respect to enterprises of Japan controlled by natural persons or enterprises of a third country which accounts for more than 5 per cent of the UK's oil, natural gas or electricity imports, in order to guarantee the security of the energy supply of the UK. This reservation does not apply to advisory and consultancy services provided as services incidental to energy distribution.

Reservation No. 16 – Other services not included elsewhere

Sector: Other services not included elsewhere

Type of reservation: Market access
National treatment
Prohibition of performance requirements
Senior management and boards of directors

Section: Investment liberalisation and Cross-border trade in services

Description:

The UK reserves the right to adopt or maintain any measure with respect to the following:

New services

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Prohibition of performance requirements and Cross-border trade in services – Market access, National treatment:

For the provision of new services other than those classified in the United Nations Provisional Central Product Classification ("CPC"), 1991.

Schedule of Japan

Headnotes

1. This Schedule sets out, in accordance with Articles 8.12, 8.18 and 8.24, the reservations taken by Japan with respect to specific sectors, sub-sectors or activities for which it may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:¹
 - (a) Article 8.7 or 8.15;
 - (b) Article 8.8 or 8.16;
 - (c) Article 8.9 or 8.17;
 - (d) Article 8.10; or
 - (e) Article 8.11.

2. Each reservation sets out the following elements:
 - (a) "Sector" refers to the general sector in which the reservation is taken;
 - (b) "Sub-Sector" refers to the specific sector in which the reservation is taken;
 - (c) "Industry Classification" refers, where applicable, and only for transparency purposes, to the activity covered by the reservation according to domestic or international industry classification codes;
 - (d) "Obligations Concerned" specifies the obligations referred to in paragraph 1 for which the reservation is taken;

¹ For transparency purposes, reservations in this Schedule may include measures taken by Japan in accordance with Article 1.5 or 8.3.

- (e) "Description" sets out the scope of the sectors, sub-sectors or activities covered by the reservation; and
 - (f) "Existing Measures" identifies, for transparency purposes, existing measures that apply to the sectors, sub-sectors or activities covered by the reservation.
3. In the interpretation of a reservation, all elements of the reservation shall be considered. The "Description" element shall prevail over all the other elements.
4. With respect to financial services:
- (a) for prudential reasons within the context of Article 8.65, Japan shall not be prevented from taking measures such as non-discriminatory limitations on juridical forms of a commercial presence. For the same reasons, Japan shall not be prevented from applying non-discriminatory limitations concerning admission to the market of new financial services which shall be consistent with a regulatory framework aimed at achieving those prudential objectives. In this context, securities firms are allowed to deal in securities defined in the relevant laws of Japan, and banks are not allowed to deal in those securities unless allowed in accordance with those laws; and
 - (b) services supplied in the territory of the United Kingdom to the service consumer in Japan without any active marketing from the service supplier are considered as services supplied under subparagraph (d)(ii) of Article 8.2.
5. With respect to maritime transport services, measures affecting cabotage in maritime transport services are not listed in this Schedule, as these are excluded from the scope of Section B of Chapter 8, pursuant to subparagraph 2(a) of Article 8.6 and Section C of Chapter 8, pursuant to subparagraph 2(a) of Article 8.14.
6. Laws and regulations of Japan with regard to spectrum availability affecting obligations under Articles 8.7 and 8.15 are not included in this Schedule of Japan, taking into account the Attachment 6 of Guidelines for the Scheduling of Specific Commitments (WTO Document S/L/92, dated 28 March 2001).

7. For the purposes of the Schedule of Japan in this Annex, "JSIC" means Japan Standard Industrial Classification set out by the Ministry of Internal Affairs and Communications, and revised on 30 October 2013.

1 Sector: All Sectors

Sub-Sector:

Industry
Classification:

Obligations
Concerned: Market access (Article 8.7)
National treatment (Article 8.8)
Senior management and boards of directors (Article 8.10)

Description: Investment liberalisation

1. When transferring or disposing of its equity interests in, or the assets of, a state enterprise or a governmental entity, Japan reserves the right to:
 - (a) prohibit or impose limitations on the ownership of those interests or assets by entrepreneurs of the United Kingdom or their investment;

- (b) impose limitations on the ability of entrepreneurs of the United Kingdom or their investment as owners of those interests or assets to control any resulting enterprise; or
 - (c) adopt or maintain any measure relating to the nationality of executives, managers or members of the board of directors of any resulting enterprise.
2. Notwithstanding paragraph 1, the central level of the Government of Japan shall not adopt any prohibition, limitation or measure referred to in paragraph 1 by new laws or regulations following the initial transfer from the central level of the Government of Japan to an entrepreneur of the United Kingdom or to its investment of the interests or assets referred to in paragraph 1.¹

Existing
Measures:

¹ For greater certainty, the central level of the Government of Japan can maintain such prohibition, limitation or measure that is adopted or maintained at the initial transfer.

2 Sector: All Sectors

Sub-Sector:

Industry
Classification:

Obligations Concerned: Market access (Articles 8.7 and 8.15)
National treatment (Articles 8.8 and 8.16)
Senior management and boards of directors (Article 8.10)

Description: Investment liberalisation and Cross-border trade in services

Japan reserves the right to adopt or maintain any measure relating to investments in or the supply of telegraph services, betting and gambling services, manufacture of tobacco products, manufacture of Bank of Japan notes, minting and sale of coinage and postal services in Japan.¹

¹ For the purposes of this reservation, "postal services" means delivery of other persons' correspondence (tanin-no-shinsho-no-sotatsu) specified in paragraph 2 of Article 4 of Postal Law (Law No. 165 of 1947) and correspondence delivery service (shinshobin-no-ekimu) within the meaning of the Law Concerning Correspondence Delivery Provided by Private Operators (Law No. 99 of 2002), but does not include special correspondence delivery services (tokutei-shinshobin-ekimu) within the meaning of the latter Law. Services not included in this definition include delivery of parcels, packages, goods, direct mail and periodicals.

Existing Measures: Telecommunications Business Law (Law No. 86 of 1984), Supplementary Provisions, Article 5

Postal Law (Law No. 165 of 1947), Article 2

Law Concerning Correspondence Delivery Provided by Private Operators (Law No. 99 of 2002)

Horse Racing Law (Law No. 158 of 1948), Article 1-2

Law relating to Motorboat Racing (Law No. 242 of 1951), Article 2

Bicycle Racing Law (Law No. 209 of 1948), Article 1

Auto Racing Law (Law No. 208 of 1950), Article 3

Lottery Law (Law No. 144 of 1948), Article 4

Bank of Japan Act (Law No. 89 of 1997), Articles 46 and 49

The Law relating to Unit of Currency and Issue of Coin (Law No. 42 of 1987), Articles 4 and 10

Sports Promotion Lottery Law (Law No. 63 of 1998), Article 3

3 Sector: All Sectors (Unrecognised or Technically Unfeasible Services)

Sub-Sector:

Industry
Classification:

Obligations
Concerned: Market access (Articles 8.7 and 8.15)
National treatment (Articles 8.8 and 8.16)
Most-favoured-nation treatment (Articles 8.9 and 8.17)

Description: Investment liberalisation and Cross-border trade in services

1. Japan reserves the right to adopt or maintain any measure relating to services other than those recognised or other than those that should have been recognised by the Government of Japan owing to the circumstances on the date of entry into force of this Agreement.
2. Any services classified positively and explicitly in JSIC or CPC, on the date of entry into force of this Agreement should have been recognised by the Government of Japan on that date.
3. Japan reserves the right to adopt or maintain any measure relating to the supply of services in any mode of supply in which those services were not technically feasible on the date of entry into force of this Agreement.

Existing
Measures:

4	Sector:	Aerospace Industry
	Sub-Sector:	Space Industry
	Industry Classification:	
	Obligations Concerned:	Market access (Articles 8.7 and 8.15) National treatment (Articles 8.8 and 8.16) Senior management and boards of directors (Article 8.10) Prohibition of performance requirements (Article 8.11)
	Description:	<u>Investment liberalisation and Cross-border trade in services</u> 1. Japan reserves the right to adopt or maintain any measure relating to investments in space industry.

2. Japan reserves the right to adopt or maintain any measure relating to the supply of services in space industry, including:
 - (a) services based on technological introduction contracts for importing technology for development, production or use;
 - (b) production services on fee or contract basis;
 - (c) repair and maintenance services; and
 - (d) space transportation services.

Existing
Measures:

Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949),
Articles 27, 28 and 30

Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261
of 1980), Articles 3 to 5

5	Sector:	Arms and Explosives Industry
	Sub-Sector:	Arms Industry Explosives Manufacturing Industry
	Industry Classification:	
	Obligations Concerned:	Market access (Articles 8.7 and 8.15) National treatment (Articles 8.8 and 8.16) Senior management and boards of directors (Article 8.10) Prohibition of performance requirements (Article 8.11)
	Description:	<u>Investment liberalisation and Cross-border trade in services</u> 1. Japan reserves the right to adopt or maintain any measure relating to investments in arms industry and explosives manufacturing industry.

2. Japan reserves the right to adopt or maintain any measure relating to the supply of services in arms industry and explosives manufacturing industry, including:
 - (a) services based on technological introduction contracts for importing technology for development, production or use;
 - (b) production services on fee or contract basis; and
 - (c) repair and maintenance services.

Existing
Measures:

Ordnance Manufacturing Law (Law No. 145 of 1953), Article 5
Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949),
Articles 27, 28 and 30
Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261
of 1980), Articles 3 to 5

6	Sector:	Information and Communications
	Sub-Sector:	Broadcasting Industry
	Industry Classification:	JSIC 380 Establishments engaged in administrative or ancillary economic activities JSIC 381 Public broadcasting, except cablecasting JSIC 382 Private-sector broadcasting, except cablecasting JSIC 383 Cablecasting
	Obligations Concerned:	Market access (Articles 8.7 and 8.15) National treatment (Articles 8.8 and 8.16) Senior management and boards of directors (Article 8.10) Prohibition of performance requirements (Article 8.11)

Description: Investment liberalisation and Cross-border trade in services

1. Japan reserves the right to adopt or maintain any measure relating to investments or the supply of services in broadcasting industry.
2. For the purposes of this reservation, "broadcasting" means the transmission of telecommunications with the aim of direct reception by the public (paragraph 1 of Article 2 of the Broadcast Law (Law No. 132 of 1950)) and does not include on-demand services including those services provided over the internet.

Existing Measures: Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27

Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3

Radio Law (Law No. 131 of 1950), Chapter 2

Broadcast Law (Law No. 132 of 1950), Chapters 2 and 5 to 8

7	Sector:	Education and Learning Support
	Sub-Sector:	Primary and Secondary Educational Services
	Industry Classification:	JSIC 811 Kindergartens JSIC 812 Elementary schools JSIC 813 Lower secondary schools JSIC 814 Upper secondary schools, secondary schools JSIC 815 School for special needs education JSIC 819 Integrated centres for early childhood education and care
	Obligations Concerned:	Market access (Articles 8.7 and 8.15) National treatment (Articles 8.8 and 8.16)

Description:	<u>Investment liberalisation and Cross-border trade in services</u>
	Japan reserves the right to adopt or maintain any measure relating to investments or the supply of primary and secondary educational services.
Existing Measures:	<p>Fundamental Law of Education (Law No. 120 of 2006), Article 6</p> <p>School Education Law (Law No. 26 of 1947), Article 2</p> <p>Private School Law (Law No. 270 of 1949), Article 3</p> <p>Law Concerning Advancement of Comprehensive Service Related to Education, Child Care, Etc. of Preschool Children (Law No.77 of 2006)</p>

8	Sector:	Energy														
	Sub-Sector:	Electricity Utility Industry Gas Utility Industry Nuclear Energy Industry														
	Industry Classification ¹ :	<table> <tr> <td>JSIC 0519*1</td> <td>Miscellaneous metal mining</td> </tr> <tr> <td>JSIC 2391</td> <td>Nuclear fuel</td> </tr> <tr> <td>JSIC 281*2</td> <td>Electronic devices</td> </tr> <tr> <td>JSIC 282*2</td> <td>Electronic parts</td> </tr> <tr> <td>JSIC 289*2</td> <td>Miscellaneous electronic parts, devices and electronic circuits</td> </tr> <tr> <td>JSIC 291*2</td> <td>Electrical generating, transmission and distribution apparatus</td> </tr> <tr> <td>JSIC 292*2</td> <td>Industrial electrical apparatus</td> </tr> </table>	JSIC 0519*1	Miscellaneous metal mining	JSIC 2391	Nuclear fuel	JSIC 281*2	Electronic devices	JSIC 282*2	Electronic parts	JSIC 289*2	Miscellaneous electronic parts, devices and electronic circuits	JSIC 291*2	Electrical generating, transmission and distribution apparatus	JSIC 292*2	Industrial electrical apparatus
JSIC 0519*1	Miscellaneous metal mining															
JSIC 2391	Nuclear fuel															
JSIC 281*2	Electronic devices															
JSIC 282*2	Electronic parts															
JSIC 289*2	Miscellaneous electronic parts, devices and electronic circuits															
JSIC 291*2	Electrical generating, transmission and distribution apparatus															
JSIC 292*2	Industrial electrical apparatus															

¹ An asterisk (*1) on the JSIC number indicates that the activities covered by the reservation under such number are limited to nuclear materials. An asterisk (*2) on the JSIC numbers indicates that the activities covered by the reservation under such numbers are limited to the activities related to nuclear energy industry.

JSIC 2952*2	Primary batteries (dry and wet)
JSIC 296*2	Electronic equipment
JSIC 297*2	Electric measuring instruments
JSIC 299*2	Miscellaneous electrical machinery equipment and supplies
JSIC 30*2	Manufacture of information and communication electronics equipment
JSIC 313*2	Shipbuilding and repairing, and marine engines
JSIC 3159*2	Miscellaneous industrial trucks and parts and accessories
JSIC 3199*2	Transportation equipment, n.e.c.
JSIC 33	Production, transmission and distribution of electricity
JSIC 34	Production and distribution of gas
JSIC 8899*2	Waste disposal business, n.e.c.
JSIC 9011*2	General machine repair shops, except construction and mining machinery
JSIC 902*2	Electrical machinery, apparatus, appliances and supplies repair shop

Obligations Concerned:	<p>Market access (Articles 8.7 and 8.15)</p> <p>National treatment (Articles 8.8 and 8.16)</p> <p>Senior management and boards of directors (Article 8.10)</p> <p>Prohibition of performance requirements (Article 8.11)¹</p> <p>Most-favoured-nation treatment (Article 8.17)</p>
Description:	<p><u>Investment liberalisation and Cross-border trade in services</u></p> <p>Japan reserves the right to adopt or maintain any measure relating to investments or the supply of services in the energy industry listed in the "sub-sector" element.</p>
Existing Measures:	<p>Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Articles 27, 28 and 30</p> <p>Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Articles 3 to 5</p> <p>Electricity Business Law (Law No.170 of 1964), Chapter 2</p> <p>Gas Business Law (Law No.51 of 1954), Chapter 3</p> <p>Specified Radioactive Waste Final Disposal Law (Law No. 117 of 2000), Chapter 5</p>

¹ With respect to the obligation under Article 8.11, this reservation applies only to measures which are not inconsistent with the obligations under the Agreement on Trade-Related Investment Measures.

9	Sector:	Financial Services
	Sub-Sector:	Banking and Other Financial Services (excluding insurance)
	Industry Classification:	
	Obligations Concerned:	Market access (Article 8.15) National treatment (Article 8.16)
	Description:	<p><u>Cross-border trade in services</u></p> <p>Japan reserves the right to adopt or maintain any measure with respect to cross-border trade in financial services for banking and other financial services, other than the following services set out in subparagraphs (a) to (d) through the mode of supply defined in subparagraph (d)(i) of Article 8.2 and the following service set out in subparagraph (e) through the mode of supply defined in subparagraph (d)(ii) of Article 8.2:¹</p> <p>(a) securities-related transactions with financial institutions and other entities in Japan as prescribed by the relevant laws and regulations of Japan;</p>

¹ With respect to subparagraphs (a) to (d) of this reservation, Japan may require the registration or authorisation of cross-border financial service suppliers of the United Kingdom and of financial instruments.

- (b) sales of a beneficiary certificate of an investment trust and an investment security, through securities firms in Japan;¹
- (c) the following services to a collective investment scheme:
 - (i) investment advice; and
 - (ii) portfolio management services, excluding:
 - (A) trustee services; and
 - (B) custodial services and execution services that are not related to managing a collective investment scheme².
- (d) provision and transfer of financial information and financial data processing as referred to in subparagraph (a)(ii)(K) of Article 8.59 and advisory and other auxiliary services, excluding intermediation, relating to banking and other financial services as referred to in subparagraph (a)(ii)(L) of Article 8.59; and
- (e) the services as referred to in subparagraph (a)(ii) of Article 8.59.

Existing
Measures:

Financial Instruments and Exchange Law (Law No. 25 of 1948),
Articles 29, 29-2 and 61

¹ Solicitation is required to be conducted by securities firms in Japan.

² The term "collective investment scheme" in this reservation is construed as a financial instruments business operator engaged in investment management business under the Financial Instruments and Exchange Law (Law No. 25 of 1948).

10 Sector: Financial Services

Sub-Sector: Insurance and Insurance-related Services

Industry
Classification:

Obligations
Concerned: Market access (Article 8.15)
National treatment (Article 8.16)

Description: Cross-border trade in services

Japan reserves the right to adopt or maintain any measure with respect to cross-border trade in financial services for insurance and insurance-related services, other than the following services, whether supplied by a financial service supplier of the United Kingdom established in the territory of United Kingdom as a principal, through an intermediary or as an intermediary through the modes of supply defined in subparagraphs (d)(i) and (d)(ii) of Article 8.2:¹

¹ Insurance intermediation services may be supplied only for insurance contracts allowed to be supplied in Japan.

- (a) insurance of risks relating to:
 - (i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and
 - (ii) goods in international transit; and
- (b) reinsurance, retrocession and the services auxiliary to insurance as referred to in subparagraph (a)(i)(D) of Article 8.59.

Existing
Measures:

Insurance Business Law (Law No. 105 of 1995), Articles 185, 186, 275 to 277, 286 and 287

Cabinet Order for Enforcement of Insurance Business Law (Cabinet Order No. 425 of 1995), Articles 19 and 39-2

Ministerial Ordinance for Enforcement of Insurance Business Law (Ministerial Ordinance of the Ministry of Finance No. 5 of 1996), Articles 116 and 212-6

11	Sector:	Fisheries and Services Incidental to Fisheries
	Sub-Sector:	Fisheries within the Territorial Sea, Internal Waters, Exclusive Economic Zone and Continental Shelf
	Industry Classification:	JSIC 031 Marine fisheries JSIC 032 Inland water fisheries JSIC 041 Marine aquaculture JSIC 042 Inland water aquaculture JSIC 8093 Recreational fishing guide business
	Obligations Concerned:	Market access (Articles 8.7 and 8.15) National treatment (Articles 8.8 and 8.16) Most-favoured-nation treatment (Articles 8.9 and 8.17) Senior management and boards of directors (Article 8.10) Prohibition of performance requirements (Article 8.11)
	Description:	<u>Investment liberalisation and Cross-border trade in services</u> 1. Japan reserves the right to adopt or maintain any measure relating to investments or the supply of services in fisheries in the territorial sea, internal waters, exclusive economic zone and continental shelf of Japan.

2. For the purposes of this reservation, the term "fisheries" means the work of taking and cultivation of aquatic resources, including the following fisheries related services:
 - (a) investigation of aquatic resources without taking those resources;
 - (b) luring of aquatic resources;
 - (c) preservation and processing of fish catches;
 - (d) transportation of fish catches and fish products; and
 - (e) provision of supplies to other vessels used for fisheries.

Existing
Measures:

Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949),
Article 27

Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261
of 1980), Article 3

Law for Regulation of Fishing Operation by Foreign Nationals (Law
No. 60 of 1967), Articles 3, 4 and 6

Law Concerning the Exercise of Sovereign Rights concerning
Fisheries in the Exclusive Economic Zones (Law No. 76 of 1996),
Articles 4, 5, 7 to 12 and 14

12 Sector: Land Transaction

Sub-Sector:

Industry
Classification:

Obligations
Concerned: Market access (Article 8.7)
National treatment (Articles 8.8 and 8.16)
Most-favoured-nation treatment (Articles 8.9 and 8.17)

Description: Investment liberalisation and Cross-border trade in services

1. With respect to the acquisition or lease of land properties in Japan, prohibitions or restrictions may be imposed by Cabinet Order on foreign nationals or legal persons, where Japanese nationals or legal persons are placed under identical or similar prohibitions or restrictions in the foreign country.
2. Japan reserves the right to adopt or maintain any measure relating to the acquisition of agricultural land properties in Japan.¹

Existing
Measures: Alien Land Law (Law No. 42 of 1925), Article 1
Agricultural Land Act (Law No. 229 of 1952), Articles 2, 3, 6 and 7

¹ The obligation under Article 8.7 is stipulated in this reservation for the sole purpose of reserving the right to adopt or maintain any measure relating to the acquisition of agricultural land properties in Japan. With regard to the acquisition of agricultural land properties in Japan, only measures that do not conform with the obligation under Article 8.7 may be imposed.

13 Sector: Public Law Enforcement and Correctional Services and Social Services

Sub-Sector:

Industry

Classification:

Obligations
Concerned:

Market access (Articles 8.7 and 8.15)

National treatment (Articles 8.8 and 8.16)

Most-favoured-nation treatment (Articles 8.9 and 8.17)

Senior management and boards of directors (Article 8.10)

Prohibition of performance requirements (Article 8.11)

Description:

Investment liberalisation and Cross-border trade in services

Japan reserves the right to adopt or maintain any measure relating to investments or the supply of services in public law enforcement and correctional services, and in social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public training, health, child care and public housing.

Existing
Measures:

14	Sector:	Security Guard Services
	Sub-Sector:	
	Industry Classification:	JSIC 923 Guard services
	Obligations Concerned:	Market access (Articles 8.7 and 8.15) National treatment (Article 8.16)
	Description:	<u>Investment liberalisation and Cross-border trade in services</u> Japan reserves the right to adopt or maintain any measure relating to the supply of security guard services.
	Existing Measures:	Security Business Law (Law No. 117 of 1972), Articles 4 and 5

15 Sector: All Sectors

Sub-Sector:

Industry
Classification:

Obligations
Concerned: Most-favoured-nation treatment (Articles 8.9 and 8.17)

Description: Investment liberalisation and Cross-border trade in services

1. Japan reserves the right to adopt or maintain any measure that accords less favourable treatment to services, service suppliers, covered enterprises or entrepreneurs of the United Kingdom to any extent than any treatment that Japan accords to services, service suppliers, enterprises or entrepreneurs of a third country, provided that Japan is obliged to accord any treatment to services, service suppliers, enterprises or entrepreneurs of the third country under any bilateral or multilateral agreement in force on, or signed prior to, the date of entry into force of this Agreement except for the TPP Agreement¹(hereinafter, such bilateral or multilateral agreement is referred to in this reservation as "the pre-existing agreement").²

¹ For the purposes of this reservation, "the TPP Agreement" means the Trans-Pacific Partnership Agreement, done at Auckland on 4 February 2016 or the Comprehensive and Progressive Agreement for Trans-Pacific Partnership, done at Santiago on 8 March 2018.

² For greater certainty, this reservation does not include subsequent reviews, amendments or liberalisation under the framework of such pre-existing agreements, to the extent that any treatment to services, service suppliers, enterprises or entrepreneurs of a third country under the pre-existing agreement is newly accorded as a result of those subsequent reviews, amendments or liberalisation.

2. With respect to the treatment that is accorded by Japan to services, service suppliers, enterprises or entrepreneurs of a TPP member¹ pursuant to the TPP Agreement, no less favourable treatment than that treatment shall be accorded by Japan to services, service suppliers, covered enterprises or entrepreneurs of the United Kingdom in accordance with the most-favoured-nation obligations in this Agreement. The preceding sentence shall not be interpreted as obliging Japan to extend to services, service suppliers, covered enterprises or entrepreneurs of the United Kingdom any preferential treatment accorded to those of a third country under any pre-existing agreement, which may be extended to those of a TPP member in accordance with the most-favoured-nation obligations in the TPP Agreement.

3. Japan reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral agreement, other than the pre-existing agreement and the TPP Agreement, involving:
 - (a) fisheries; or
 - (b) maritime matters, including salvage.

Existing
Measures:

¹ For the purposes of this reservation, "a TPP member" means any state or separate customs territory for which the TPP Agreement is in force.

16	Sector:	Agriculture
	Sub-Sector:	Dairy Cattle Farming Beef Cattle Farming
	Industry Classification:	JSIC 0121 Dairy Cattle Farming JSIC 0122 Beef Cattle Farming
	Obligations Concerned:	Market access (Article 8.7)
	Description:	<u>Investment liberalisation</u> Japan reserves the right to adopt or maintain any measure relating to investments in dairy cattle farming and beef cattle farming.
	Existing Measures:	Law Concerning Dairy and Beef Cattle Production Promotion (Law No. 182 of 1954), Article 10

17 Sector: Transport/Business Services

Sub-Sector: Air Transport

Industry
Classification:

Obligations
Concerned: Most-favoured-nation treatment (Articles 8.9 and 8.17)

Description: Investment liberalisation and Cross-border trade in services
Japan reserves the right to adopt or maintain any measure under any bilateral or multilateral agreement involving aviation relating to the services referred to in subparagraphs 2(b)(i) to (iv) of Article 8.6 and subparagraphs 2(b)(i) to (iv) of Article 8.14.

Existing
Measures:

ANNEX III

BUSINESS VISITORS FOR ESTABLISHMENT PURPOSES, INTRA-CORPORATE TRANSFEREES, INVESTORS AND SHORT-TERM BUSINESS VISITORS

Schedule of the United Kingdom

1. Articles 8.25 and 8.27 do not apply to any existing non-conforming measure listed in this Schedule, to the extent of the non-conformity.
2. Commitments for business visitors for establishment purposes, intra-corporate transferees and investors do not apply in cases where the intent or effect of their temporary presence is to interfere with, or otherwise affect the outcome of, any labour or management dispute or negotiation.
3. The United Kingdom does not take commitments in respect of short-term business visitors.
4. The permissible length of stay shall be as follows:
 - (a) business visitors for establishment purposes: up to 90 days in any 12-month period;
 - (b) intra-corporate transferees: up to three years, with possible extension by discretion of the United Kingdom; and
 - (c) investors: up to one year.
5. Business visitors for establishment purposes

All sectors:	Business visitor needs to be employed by an enterprise other than a non-profit organisation, otherwise: Unbound.
--------------	--

6. Intra-corporate transferees (managers and specialists)

All sectors	<ol style="list-style-type: none">1. Intra-corporate transferees need to be employed by an enterprise other than a non-profit organisation, otherwise: Unbound.2. Accompanying partner and dependent children:<ol style="list-style-type: none">(a) The United Kingdom shall allow the entry and temporary stay of the partner, as defined in the relevant Immigration Rules, and dependent children accompanying an intra-corporate transferee of Japan who has been granted entry and temporary stay pursuant to Article 8.25, for the same period as the period of temporary stay granted to the intra-corporate transferee.(b) For the purposes of this Article, "dependent children" means children who are dependent on the intra-corporate transferee and who are recognised as children in accordance with the laws and regulations of the United Kingdom where:<ol style="list-style-type: none">(i) the intra-corporate transferee has sole responsibility for the children; or(ii) both of the children's parents are being granted entry and temporary stay in accordance with this Agreement.
-------------	---

Schedule of Japan

Business visitors for establishment purposes

1. The permissible length of stay in Japan for business visitors for establishment purposes of the United Kingdom shall be a period of up to 90 days.
2. The permissible length of stay in Japan for business visitors for establishment purposes of the United Kingdom is without prejudice to the rights granted by Japan to nationals or citizens of the United Kingdom under bilateral visa waivers.

Intra-corporate transferees

3. The permissible length of stay in Japan for intra-corporate transferees of the United Kingdom shall be a period of up to five years.

Investors

4. The permissible length of stay in Japan for investors of the United Kingdom shall be a period of up to five years.

Short-term business visitors

5. Short-term business visitors of the United Kingdom are allowed to participate in business contacts, including negotiations for the sale of goods or supply of services, or other similar activities which comply with the conditions set out in Article 8.27 during their temporary stay in Japan.
6. The permissible length of stay in Japan for short-term business visitors of the United Kingdom shall be a period of up to 90 days.
7. The permissible length of stay in Japan for short-term business visitors of the United Kingdom is without prejudice to the rights granted by Japan to nationals or citizens of the United Kingdom under bilateral visa waivers.

Accompanying spouse and children

8. Entry and temporary stay in Japan shall be granted to a spouse and children accompanying a natural person of the United Kingdom who has been granted entry and temporary stay in Japan pursuant to paragraph 3 or 4, in principle for the same period as the period of the temporary stay in Japan granted to that natural person, provided that those spouse and children concerned obtain maintenance from that natural person and engage in daily activities recognised under the status of residence of "Dependent" provided for in the Immigration Control and Refugee Recognition Act (Cabinet Order No. 319 of 1951).
9. A spouse who has been granted the entry and temporary stay in Japan pursuant to paragraph 8 may, upon application, have his or her status of residence changed to that under which he or she is allowed to work, subject to the approval of the Government of Japan in accordance with the Immigration Control and Refugee Recognition Act.
10. For the purposes of this Schedule, "spouse" or "children" means a spouse or children recognised as such in accordance with the laws and regulations of Japan.

ANNEX IV

CONTRACTUAL SERVICE SUPPLIERS AND INDEPENDENT PROFESSIONALS

Schedule of the United Kingdom

1. The United Kingdom shall allow the supply of services in its territory by contractual service suppliers or independent professionals of Japan through the presence of natural persons in accordance with Article 8.26 for the sectors listed in this Schedule, subject to the relevant limitations listed in paragraph 13.
2. The list of reservations in paragraph 13 is composed of the following elements:
 - (a) the first column indicating the sector or sub-sector for which the category of contractual service suppliers and independent professionals are liberalised; and
 - (b) the second column describing the applicable limitations.
3. In addition to the list of reservations in this Schedule, the United Kingdom may adopt or maintain a measure relating to qualification requirements, qualification procedures, technical standards, licensing requirements or licensing procedures that does not constitute a limitation within the meaning of Article 8.26. Those measures, which include requirements to obtain a licence, to obtain recognition of qualifications in regulated sectors or to pass specific examinations, such as language examinations, even if not listed in this Schedule, apply in any case to contractual service suppliers or independent professionals of Japan.
4. The United Kingdom does not undertake any commitment for contractual service suppliers and independent professionals in economic activities which are not listed.
5. Commitments for contractual service suppliers and independent professionals do not apply in cases where the intent or effect of their temporary presence is to interfere with, or otherwise affect the outcome of, any labour or management dispute or negotiation.

6. The following abbreviations are used in the list below of reservations in paragraph 13:

CSS Contractual service suppliers

IP Independent professionals

Contractual service suppliers

7. Subject to the conditions in paragraph 9 and the list of reservations in paragraph 13 the United Kingdom makes commitments in accordance with Article 8.26 with respect to the category of contractual service suppliers in the following sectors or sub-sectors:

- (a) legal advisory services in respect of public international law and foreign law;
- (b) accounting and bookkeeping services;
- (c) taxation advisory services;
- (d) architectural services and urban planning and landscape architectural services;
- (e) engineering services and integrated engineering services;
- (f) computer and related services;
- (g) research and development services;
- (h) advertising services;
- (i) market research and opinion polling services;
- (j) management consulting services;
- (k) services related to management consulting;
- (l) technical testing and analysis services;

- (m) related scientific and technical consulting services;
- (n) mining;
- (o) maintenance and repair of vessels;
- (p) maintenance and repair of rail transport equipment;
- (q) maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment;
- (r) maintenance and repair of aircrafts and parts thereof;
- (s) maintenance and repair of metal products, of (non-office) machinery, of (non-transport and non-office) equipment and of personal and household goods;
- (t) translation and interpretation services;
- (u) telecommunication services;
- (v) postal and courier services;
- (w) site investigation work;
- (x) environmental services;
- (y) insurance and insurance related services advisory and consulting services;
- (z) other financial services advisory and consulting services;
- (aa) transport advisory and consulting services;
- (bb) travel agencies and tour operators' services;
- (cc) tourist guides services; and

(dd) manufacturing advisory and consulting services.

8. The contractual service suppliers shall comply with the following conditions:

- (a) the natural persons are engaged in the supply of a service on a temporary basis as employees of a juridical person which has obtained a service contract not exceeding 12 months;
- (b) the natural persons entering the United Kingdom have been offering such services as employees of the juridical person supplying the services for at least the year immediately preceding the date of submission of an application for entry into the United Kingdom and possess, at the date of submission of an application for entry into the United Kingdom at least three years professional experience¹ in the sector of activity which is the subject of the contract;
- (c) the natural persons entering the United Kingdom shall possess:
 - (i) a university degree or a qualification demonstrating knowledge of an equivalent level; and
 - (ii) the professional qualifications to exercise an activity where this is required pursuant to the laws, regulations or legal requirements of the United Kingdom where the service is supplied;
- (d) the natural person does not receive remuneration for the provision of services in the territory of the United Kingdom other than the remuneration paid by the juridical person employing the natural person;
- (e) the access accorded relates only to the service activity which is the subject of the contract and does not confer entitlement to exercise the professional title of the United Kingdom; and

¹ Professional experience shall be obtained after having reached the age of majority.

- (f) the number of persons covered by the service contract shall not be larger than necessary to fulfil the contract, as it may be requested by the laws, regulations or other legal requirements of the United Kingdom.
9. The permissible length of stay of contractual service suppliers is for a cumulative period of not more than six months in any 12-month period or for the duration of the contract, whichever is less.

Independent professionals

10. Subject to the conditions in paragraph 12 and the list of reservations in paragraph 13, the United Kingdom makes commitments in accordance with Article 8.26 with respect to the category of independent professionals in the following sectors or sub-sectors:
- (a) legal advisory services in respect of public international law and foreign law;
 - (b) architectural services and urban planning and landscape architectural services;
 - (c) engineering services and integrated engineering services;
 - (d) computer and related services;
 - (e) research and development services;
 - (f) market research and opinion polling services;
 - (g) management consulting services;
 - (h) services related to management consulting;
 - (i) mining;
 - (j) translation and interpretation services;
 - (k) telecommunication services;

- (l) postal and courier services;
- (m) insurance related services advisory and consulting services;
- (n) other financial services advisory and consulting services;
- (o) transport advisory and consulting services; and
- (p) manufacturing advisory and consulting services.

11. The independent professionals shall comply with the following conditions:

- (a) the natural persons are engaged in the supply of a service on a temporary basis as self-employed persons established in Japan and have obtained a service contract for a period not exceeding 12 months;
- (b) the natural persons entering the United Kingdom possess, at the date of submission of an application for entry into the United Kingdom at least six years professional experience in the sector of activity which is the subject of the contract;
- (c) the natural persons entering the United Kingdom possess:
 - (i) a university degree or a qualification demonstrating knowledge of an equivalent level; and
 - (ii) the professional qualifications to exercise an activity where this is required pursuant to the law, regulations or other legal requirements of the United Kingdom; and
- (d) the access accorded relates only to the service activity which is the subject of the contract and does not confer entitlement to exercise the professional title of the United Kingdom.

12. The permissible length of stay of independent professionals is for a cumulative period of not more than six months in any 12-month period or for the duration of the contract, whichever is less.
13. The United Kingdom lists the following reservations referred to in paragraph 1:

Sector or sub-sector	Description of reservations
Legal advisory services in respect of public international law and foreign law (part of CPC 861)	CSS: None. IP: None.
Accounting and bookkeeping services (CPC 86212 other than "auditing services", 86213, 86219 and 86220)	CSS: None. IP: Unbound.
Taxation advisory services (CPC 863) ¹	CSS: None. IP: Unbound.
Architectural services and Urban planning and landscape architectural services (CPC 8671 and 8674)	CSS: None. IP: None.
Engineering services and Integrated engineering services (CPC 8672 and 8673)	CSS: None. IP: None.
Computer and related services (CPC 84)	CSS: None. IP: None.

¹ Taxation advisory services does not include legal advisory and legal representational services on tax matters, which are under legal advisory services in respect of public international law and foreign law.

Sector or sub-sector	Description of reservations
Research and development Services (CPC 851, 852 excluding psychologists services ¹ , and 853)	CSS: None. A hosting agreement with an approved research organisation is required. IP: None. A hosting agreement with an approved research organisation is required.
Advertising services (CPC 871)	CSS: None. IP: Unbound.
Market research and opinion polling services (CPC 864)	CSS: None. IP: None.
Management consulting services (CPC 865)	CSS: None. IP: None.
Services related to management consulting (CPC 866)	CSS: None. IP: None.
Technical testing and analysis services (CPC 8676)	CSS: None. IP: Unbound.
Related scientific and technical consulting services (CPC 8675)	CSS: None. IP: Unbound.

¹ Part of CPC 85201, which is under medical and dental services.

Sector or sub-sector	Description of reservations
Mining (CPC 883, advisory and consulting services only)	CSS: None. IP: None.
Maintenance and repair of vessels (part of CPC 8868)	CSS: None. IP: Unbound.
Maintenance and repair of rail transport equipment (part of CPC 8868)	CSS: None. IP: Unbound.
Maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment (CPC 6112, 6122, part of 8867 and part of 8868)	CSS: None. IP: Unbound.
Maintenance and repair of aircraft and parts thereof (part of CPC 8868)	CSS: None. IP: Unbound.
Maintenance and repair of metal products, of (non-office) machinery, of (non-transport and non-office) equipment and of personal and household goods ¹ (CPC 633, 7545, 8861, 8862, 8864, 8865 and 8866)	CSS: None. IP: Unbound.
Translation and interpretation services (CPC 87905, excluding official or certified activities)	CSS: None. IP: None.
Telecommunication services (CPC 7544, advisory and consulting services only)	CSS: None. IP: None.

¹ Maintenance and repair services of office machinery and equipment including computers (CPC 845) are under computer services.

Sector or sub-sector	Description of reservations
Postal and courier services (CPC 751, advisory and consulting services only)	CSS: None. IP: None.
Site investigation work (CPC 5111)	CSS: None. IP: Unbound.
Environmental services (CPC 9401, 9402, 9403, 9404, part of 94060, 9405, part of 9406 and 9409)	CSS: None. IP: Unbound.
Insurance and insurance related services (advisory and consulting services only)	CSS: None. IP: None.
Other financial services (advisory and consulting services only)	CSS: None. IP: None.
Transport (CPC 71, 72, 73, and 74, advisory and consulting services only)	CSS: None. IP: None.
Travel agencies and tour operators services (including tour managers ¹) (CPC 7471)	CSS: None. IP: Unbound.
Tourist guides services (CPC 7472)	CSS: None. IP: Unbound.

¹ Services suppliers whose function is to accompany a tour group of a minimum of 10 natural persons, without acting as guides in specific locations.

Sector or sub-sector	Description of reservations
Manufacturing (CPC 884, and 885, advisory and consulting services only)	CSS: None. IP: None.

Schedule of Japan

Contractual service suppliers and independent professionals

1. Contractual service suppliers and independent professionals of the United Kingdom are allowed to engage in business activities of supplying services during their temporary stay in Japan which correspond to:
 - (a) activities which require technology or knowledge at an advanced level pertinent to natural sciences, including physical sciences and engineering, or to human sciences, including jurisprudence, economics, business management and accounting, or activities which require ideas and sensitivity based on culture of a country other than Japan, recognised under the status of residence of "Engineer/Specialist in Humanities/International Services" provided for in the Immigration Control and Refugee Recognition Act (Cabinet Order No. 319 of 1951);
 - (b) activities for research, guidance of research, or education at a university in Japan, an equivalent educational institution in Japan, or a college of technology in Japan, recognised under the status of residence of "Professor" provided for in the Immigration Control and Refugee Recognition Act;
 - (c) legal services supplied by the following natural persons, who must be qualified as specified under the laws and regulations of Japan:
 - (i) a lawyer qualified as "Bengoshi";
 - (ii) a patent attorney qualified as "Benrishi";
 - (iii) a maritime procedure agent qualified as "Kaijidairishi";
 - (iv) a judicial scrivener qualified as "Shiho-Shoshi";
 - (v) an administrative scrivener qualified as "Gyosei-Shoshi";

- (vi) a certified social insurance and labour consultant qualified as "Shakai-Hoken-Romushi"; or
 - (vii) a land and house surveyor qualified as "Tochi-Kaoku-Chosashi";
- (d) legal advisory services on law of jurisdiction where the service supplier is a qualified lawyer and is qualified as "Gaikokuho-Jimu-Bengoshi" under the laws and regulations of Japan;
 - (e) accounting, auditing and bookkeeping services supplied by an accountant qualified as "Koninkaikeishi" under the laws and regulations of Japan; or
 - (f) taxation services supplied by a tax accountant qualified as "Zeirishi" under the laws and regulations of Japan.
2. The activities which require technology or knowledge at an advanced level pertinent to natural or human sciences referred to in subparagraph 1(a) means activities in which the natural person may not be able to engage without the application of specialised technology or knowledge of natural or human sciences acquired by that person, in principle, by completing college education (i.e. bachelor's degree, associate's degree awarded through graduating from a junior college, or their equivalents) or higher education.
 3. The limitations of business activities referred to in paragraph 1 are specified in Appendix IV.
 4. The permissible length of stay in Japan for contractual service suppliers and independent professionals of the United Kingdom shall be a period of up to five years.

Accompanying spouse and children

5. Entry and temporary stay in Japan shall be granted to a spouse and children accompanying a natural person of the United Kingdom who has been granted entry and temporary stay in Japan pursuant to paragraphs 1 to 4, in principle for the same period as the period of the temporary stay in Japan granted to that natural person, provided that those spouse and children concerned obtain maintenance from the natural person and engage in daily activities recognised under the status of residence of "Dependent" provided for in the Immigration Control and Refugee Recognition Act.
6. A spouse who has been granted the entry and temporary stay in Japan pursuant to paragraph 5 may, upon application, have his or her status of residence changed to that under which he or she is allowed to work, subject to the approval of the Government of Japan in accordance with the Immigration Control and Refugee Recognition Act.
7. For the purposes of this Schedule, "spouse" or "children" means a spouse or children recognised as such in accordance with the laws and regulations of Japan.

APPENDIX IV

LIMITATIONS OF BUSINESS ACTIVITIES OF CONTRACTUAL SERVICE SUPPLIERS
AND INDEPENDENT PROFESSIONALS IN JAPAN¹

Sector or sub-sector	Limitations
Legal services, as referred to in subparagraph 1(c) of the Schedule of Japan of Annex IV (CPC 861**)	None
Legal advisory services, as referred to in subparagraph 1(d) of the Schedule of Japan of Annex IV (CPC 861**)	None
Accounting, auditing and bookkeeping services, as referred to in subparagraph 1(e) of the Schedule of Japan of Annex IV (CPC 862**)	None
Taxation services, as referred to in subparagraph 1(f) of the Schedule of Japan of Annex IV (CPC 863**)	None
Architectural services (CPC 8671)	None
Engineering services (CPC 8672)	None
Integrated engineering services (CPC 8673)	None
Urban planning services and landscape architectural services (CPC 8674)	None
Computer and related services (CPC 84)	None
Research and experimental development services on natural sciences and engineering (CPC 8510)	None

¹ Alphabets indicated against individual sectors or sub-sectors and numbers in brackets are references to the Services Sectoral Classification List (WTO Document MTN.GNS/W/120, dated 10 July 1991) and the CPC. These alphabetical and numerical divisions are indicated to enhance the clarity of the description of specific commitments, but shall not be construed as being a part of the specific commitments. The use of "***" against individual CPC codes indicates that the specific commitment for that code does not extend to the total range of services covered under that code. This list of sectors or sub-sectors is based on the categories of the statuses of residence under the Immigration Control and Refugee Recognition Act (Cabinet Order No. 319 of 1951) of Japan.

Sector or sub-sector	Limitations
Research and experimental development services on social sciences and humanities (CPC 8520)	None
Interdisciplinary research and experimental development services (CPC 8530)	None
Sale or leasing services of advertising space or time (CPC 8711)	None
Planning, creating and placement services of advertising (CPC 8712)	None
Other advertising services (CPC 8719)	None
Market research and public opinion polling services (CPC 8640)	None
Management consulting services (CPC 8650)	None
Services related to management consulting (CPC 8660)	None
Technical testing and analysis services (CPC 8676)	None
Engineering related scientific and technical consulting services (CPC 8675)	None
Maintenance and repair of equipment (excluding vessels, aircrafts and other transport equipment) (CPC 633, 8861-8866)	None
Trade fair and exhibition organisation services (CPC 87909**)	None
Translation and interpretation services (CPC 87905)	None
Specialty design services (CPC 87907)	None
Radio and television transmission services (CPC 7524**)	For greater certainty, activities recognised under the status of residence of "Entertainer" are not included.
General construction work for buildings (CPC 512)	None

Sector or sub-sector	Limitations
General construction work for civil engineering (CPC 513)	None
Installation and assembly work (CPC 514, 516)	None
Building completion and finishing work (CPC 517)	None
Other construction related services – Pre-erection work at construction sites (CPC511) – Special trade construction work (CPC515) – Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator (CPC518)	None
Adult education services (CPC 924**)	Limited to language instruction education in private enterprises
Other education services (CPC 929**)	Limited to language instruction education in private enterprises
Sewage services (CPC 9401)	None
Refuse disposal services (CPC 9402)	None
Cleaning services of exhaust gases (CPC 9404)	None
Noise abatement services (CPC 9405)	None
Nature and landscape protection services (CPC 9406)	None
Other environmental protection services (CPC 9409)	None
Travel agency and tour operator services (CPC 7471)	None
Tourist guide services (CPC 7472)	None

ANNEX 8-C

UNDERSTANDING ON MOVEMENT OF NATURAL PERSONS FOR BUSINESS PURPOSES

Procedural commitments related to entry and temporary stay

1. The Parties should ensure that the processing of applications for entry and temporary stay pursuant to their respective commitments in this Agreement follows good administrative practice. To that effect:
 - (a) the Parties shall ensure that fees charged by competent authorities for the processing of applications for the entry and temporary stay do not unduly impair or delay trade in goods or services or establishment or operation under this Agreement;
 - (b) subject to the competent authorities' discretion, documents required from the applicant for applications for the grant of entry and temporary stay of short-term visitors for business purposes¹ should be commensurate with the purpose for which they are collected;
 - (c) complete applications for the grant of entry and temporary stay shall be processed as expeditiously as possible;
 - (d) the competent authorities of a Party shall endeavour to provide, without undue delay, information in response to any reasonable request from an applicant concerning the status of an application;

¹ The United Kingdom does not take commitments in respect of short-term business visitors as set out in Article 8.27.

- (e) if the competent authorities of a Party require additional information from the applicant in order to process the application, they shall endeavour to notify, without undue delay, the applicant of the required additional information;
- (f) the competent authorities of a Party shall notify the applicant of the outcome of the application promptly after a decision has been taken; if the application is approved, the competent authorities of a Party shall notify the applicant of the period of stay and other relevant terms and conditions; if the application is denied, the competent authorities of a Party shall, upon request or upon their own initiative, make available to the applicant information on any available review or appeal procedures; and
- (g) the Parties shall endeavour to accept and process applications in electronic format.

Additional procedural commitments applying to intra-corporate transferees

2. To the extent practicable, the competent authorities of the United Kingdom shall adopt a decision on the application for entry and temporary stay of an intra-corporate transferee, or a renewal of it, and shall notify the decision to the applicant in writing, in accordance with the notification procedures under the relevant laws and regulations of the United Kingdom, as soon as possible but not later than 90 days from the date on which the complete application was submitted. Where it is not practicable for a decision to be made within 90 days, the competent authorities of the United Kingdom shall endeavour to make the decision within a reasonable period of time thereafter.
3. To the extent practicable, the competent authorities of Japan shall adopt a decision on the application for an entry visa of an intra-corporate transferee, or for an extension permit of an intra-corporate transferee, and shall notify the decision to the applicant in writing within a period of time not exceeding 90 days after the submission of a complete application or, where applicable, after the submission of a complete application relating to the entry and temporary stay prior to the application requesting entry visa as defined in paragraph 4. Where it is not practicable for a decision to be made within 90 days, the competent authorities of Japan shall endeavour to make the decision within a reasonable period of time thereafter.

4. For the purposes of this Annex, "application relating to the entry and temporary stay prior to the application requesting entry visa" means an application requesting a Certificate of Eligibility. The period between the date when the Certificate of Eligibility is issued and the date of the applicant's request for an entry visa is not included within the period of 90 days mentioned above.
5. Where the information or documentation for the application is incomplete, the competent authorities shall endeavour to notify the applicant within a reasonable period of time of the additional information that is required and set a reasonable deadline for providing it. The period referred to in paragraphs 2 and 3 shall be suspended until the competent authorities have received the required additional information.

Cooperation on return and readmission

6. The Parties acknowledge that the enhanced movement of natural persons following from paragraphs 1 to 5 requires full cooperation on return and readmission of natural persons staying in a Party in contravention of its rules for entry and temporary stay.

ANNEX 10

GOVERNMENT PROCUREMENT

PART 1

Relevant provisions of the GPA referred to in Article 10.2

Article I (Definitions)

Article II (Scope and Coverage)

Article III (Security and General Exceptions)

Article IV (General Principles)

Article VI (Information on the Procurement System)

Article VII (Notices)

Article VIII (Conditions for Participation)

Article IX (Qualification of Suppliers)

Article X (Technical Specifications and Tender Documentation)

Article XI (Time-Periods)

Article XII (Negotiation)

Article XIII (Limited Tendering)

Article XIV (Electronic Auctions)

Article XV (Treatment of Tenders and Awarding of Contracts)

Paragraphs 1 to 3 of Article XVI (Transparency of Procurement Information)

Article XVII (Disclosure of Information)

Article XVIII (Domestic Review Procedures)

PART 2

Scope of application

SECTION A

United Kingdom

In accordance with Articles 10.2 and 10.3, Chapter 10 applies, in addition to the procurement covered by the annexes of the United Kingdom to Appendix I to the GPA, to the procurement covered by this Section other than procurement by the entities set out in paragraph 1 which are subject to the rules specified in Note (b) to that paragraph.

The Notes in Annexes 1 to 7 of the United Kingdom to Appendix I to the GPA also apply to the procurement covered by this Section, unless otherwise provided for in this Section.

1. Sub-central government authorities

Local administrative units as defined by the UK Statistics Authority in accordance with the Statistics and Registration Service Act 2007, with a population of between 200,000 and 499,999 inhabitants

Procurement of goods and services as set out in Annexes 4 and 5 of the United Kingdom to Appendix I to the GPA, and in paragraphs 3 and 4 of this Section by the entities referred to in the previous sentence equal to or above the following thresholds:

- (i) 200,000 SDR for procurement of goods and services
- (ii) 400,000 SDR for procurement of goods and services listed in paragraph 3 of this Section

Notes to paragraph 1:

- (a) The number of inhabitants of a local administrative unit is determined through the data maintained by the UK Statistics Authority, or any authority acting on its behalf and will be published by the Government of the United Kingdom on a website.
- (b) The commitment with regard to procurement covered by this paragraph, applies solely to the application of the general principles as set out in paragraphs 1 and 2 of Article IV of the GPA, as well as to the application of provisions relating to the access to domestic review procedures in Article XVIII of the GPA and Articles 10.3 to 10.12.

2. Bodies governed by public law that are hospitals or universities

Procurement of goods and services as set out in Annexes 4 to 6 of the United Kingdom to Appendix I to the GPA, and in paragraphs 3 and 4 of this Section, by bodies governed by public law, as defined in paragraph 2.a of Annex 2 of the United Kingdom to Appendix I to the GPA, that are hospitals or universities provided that the value of those procurements equals or exceeds the following thresholds:

- (i) 200,000 SDR for procurement of goods and services
- (ii) 5,000,000 SDR for procurement of construction services (CPC 51)

The bodies governed by public law that are hospitals or universities and qualify as covered entities are described for the United Kingdom by category in the following indicative list:

- (1) Universities and colleges financed for the most part by other contracting authorities
- (2) Research Councils
- (3) National Health Service Strategic Health Authorities

3. Procurement of railway-related goods and services

- (a) Procurement of railway facilities (CPV 3494) by utilities whose procurement is covered by the Utilities Contracts Regulations 2016 and the Utilities Contracts (Scotland) Regulations 2016 which are contracting authorities covered by Annexes 1 and 2 of the United Kingdom to Appendix I to the GPA or public undertakings as defined in Annex 3 of the United Kingdom to Appendix I to the GPA, and which provide or operate networks providing a service to the public in the field of transport by railways
- (b) Procurement of goods falling under CPV 3462 by utilities whose procurement is covered by the Utilities Contracts Regulations 2016 and the Utilities Contracts (Scotland) Regulations 2016 which are contracting authorities covered by Annexes 1 and 2 of the United Kingdom to Appendix I to the GPA or public undertakings as defined in Annex 3 of the United Kingdom to Appendix I to the GPA, and which provide or operate networks providing a service to the public in the field of transport by urban railway, automated systems, tramway, trolley bus, bus or cable
- (c) Indicative lists of utilities referred to in subparagraphs (a) and (b) are provided for in Annex 3 of the United Kingdom to Appendix I to the GPA
- (d) The commitments referred to in subparagraphs (a) and (b) apply if the value of the procurement is equal to or above the following thresholds:
 - (i) 400,000 SDR for procurement of goods and services
 - (ii) 5,000,000 SDR for procurement of construction services (CPC 51)

Note to paragraph 3:

CPV refers to the Common Procurement Vocabulary of the United Kingdom, as defined by Regulation (EC) No 2195/2002 of the European Parliament and of the Council of 5 November 2002 on the Common Procurement Vocabulary (CPV), last amended by Commission Regulation (EC) No 213/2008 of 28 November 2007.

CPV 3494 (Railway equipment) comprises:

34941 Rails and accessories	349411	Rods	
	349412	Track rails	
	349413	Tramline	
	349415	Crossheads	
	349416	Crossovers	
	349418	Railway points	
34942	Signalling equipment	349421	Signal posts
		349422	Signalling boxes
34943	Train-monitoring system		
34944	Points heating system		
34945	Track-alignment machinery		

34946	Railway-track construction materials and supplies	349461	Railway-track construction materials	3494611	Rails	
		349462	Railway-track construction supplies	3494612	Railway materials	34946121 Fishplates and sole plates 34946122 Check rails
34947	Sleepers and parts of sleepers	349471	Sleepers	3494622	Switch blades, crossing frogs, point rods and crossing pieces	34946221 Switch blades 34946222 Crossing frogs 34946223 Point rods 34946224 Crossing pieces
				3494623	Rail clips, bedplates and ties	34946231 Rail clips 34946232 Bedplates and ties
				3494624	Chairs and chair wedges	
				349472	Parts of sleepers	

CPV 3462 (Rolling stock) comprises:

34621	Railway maintenance or service vehicles, and railway freight wagons	346211	Railway freight wagons
		346212	Railway maintenance or service vehicles
34622	Railway and tramway passenger coaches, and trolleybuses	346221	Tramway passenger coaches
		346222	Railway passenger coaches
		346223	Trolleybuses
		346224	Railway carriages
		346225	Luggage vans and special-purpose vans

4. Services

Procurement of the following services, in addition to the services listed under Annex 5 of the United Kingdom to Appendix I to the GPA:

- (a) for entities covered under Annex 1 of the United Kingdom to Appendix I to the GPA:
 - Food serving services and Beverage serving services (CPC 642, 643)
 - Telecommunications related services (CPC 754)
 - Photographic services (CPC 87501 to 87503, 87505, 87507, 87509)
 - Packaging services (CPC 876)
 - Other business services (CPC 87901, 87903, 87905 to 87907)

- (b) for entities covered under Point 1 of Annex 2 of the United Kingdom to Appendix I to the GPA or under paragraph 1 of this Section:
 - Beverage serving services (CPC 643)
 - General management consulting services (CPC 86501)
 - Financial management consulting services (except business tax) (CPC 86502)
 - Marketing management consulting services (CPC 86503)
 - Human resources management consulting services (CPC 86504)
 - Production management consulting services (CPC 86505)
 - Other management consulting services (CPC 86509)

- (c) for all covered entities:
 - Real estate services on a fee or contract basis (CPC 8220)

Note to paragraph 4:

Food serving services (CPC 642) and beverage serving services (CPC 643) contracts are covered by the national treatment regime for the suppliers and service providers of Japan, provided that their value equals or exceeds GBP 663,540 when they are awarded by procuring entities covered under Annexes 1 and 2 of the United Kingdom to Appendix I to the GPA or under paragraph 1 of this Section, and that their value equals or exceeds GBP 884,720 when they are awarded by procuring entities covered under Annex 3 of the United Kingdom to Appendix I to the GPA.

SECTION B

Japan

In accordance with Articles 10.2 and 10.3, Chapter 10 applies, in addition to the procurement covered by Japan's annexes to Appendix I to the GPA, to the procurement covered by this Section other than procurement by the entities set out in paragraph 2 which are subject to special rules specified in that paragraph.

The Notes in Japan's Annexes 1 to 7 to Appendix I to the GPA also apply to the procurement covered by this Section, unless otherwise provided for in this Section.

1. Procurement in relation to Japan's Annex 2 to Appendix I to the GPA (the Sub-Central Government Entities)

In addition to procurement by the entities listed in Japan's Annex 2 to Appendix I to the GPA:

- (a) Procurement by Kumamoto-shi of goods and services specified in Japan's Annexes 4 to 6 to Appendix I to the GPA. The thresholds for the procurement are those set out in Japan's Annex 2 to Appendix I to the GPA.
- (b) Procurement of goods and services specified in Japan's Annexes 4 to 6 to Appendix I to the GPA by the local independent administrative agencies. The thresholds for the procurement are as those set out in Japan's Annex 2 to Appendix I to the GPA.

Note to subparagraph (b)

In order to ensure the implementation of commitments by the local independent administrative agencies in this subparagraph, the Government of Japan, in tandem with local governments, shall take measures under the laws and regulations of Japan.

For the purpose of this subparagraph, "local independent administrative agency" means a local independent administrative agency which is covered by the Local Independent Administrative Agency Act (Law No. 118 of 2003), and established by a single entity listed in Japan's Annex 2 to Appendix I to the GPA or Kumamoto-shi under the Act.

For reference purposes, the list of local independent administrative agencies covered by this subparagraph as of 1 February 2018 is as follows:

- (1) Hokkaido Research Organization
- (2) Sapporo Medical University
- (3) Aomori Prefectural Industrial Technology Research Center
- (4) Aomori University of Health and Welfare
- (5) Iwate Industrial Research Institute
- (6) Iwate Prefectural University
- (7) Miyagi Children's Hospital
- (8) Miyagi Prefectural Hospital Organization
- (9) Miyagi University
- (10) Akita International University
- (11) Akita Prefectural Organization on Development and Disability
- (12) Akita Prefectural Hospital Organization
- (13) Akita Prefectural University
- (14) Yamagata Prefectural Public University Corporation
- (15) Yamagata Prefectural University of Health Sciences
- (16) Fukushima Medical University
- (17) The University of Aizu
- (18) Tochigi Cancer Center
- (19) Saitama Prefectural University
- (20) Tokyo Metropolitan Geriatric Hospital and Institute of Gerontology
- (21) Tokyo Metropolitan Industrial Technology Research Institute
- (22) Tokyo Metropolitan University
- (23) Kanagawa Institute of Industrial Science and Technology
- (24) Kanagawa Prefectural Hospital Organization
- (25) Niigata College of Nursing

- (26) University of Niigata Prefecture
- (27) Toyama Prefectural University
- (28) Ishikawa Prefectural Public University Corporation
- (29) Fukui Prefectural University
- (30) Yamanashi Prefectural Hospital Organization
- (31) Yamanashi Prefectural University
- (32) Nagano Prefectural Hospital Organization
- (33) Gifu College of Nursing
- (34) Gifu Prefectural General Medical Center
- (35) Gifu Prefectural Gero Hospital
- (36) Gifu Prefectural Tajimi Hospital
- (37) Shizuoka Prefectural Hospital Organization
- (38) Shizuoka Prefectural University Corporation
- (39) Shizuoka University of Art and Culture
- (40) Aichi Public University Corporation
- (41) Mie Prefectural College of Nursing
- (42) Mie Prefectural General Medical Center
- (43) The University of Shiga Prefecture
- (44) Kyoto Prefectural Public University Corporation
- (45) Osaka Prefectural Hospital Organization
- (46) Osaka Prefecture University
- (47) Research Institute of Environment, Agriculture and Fisheries, Osaka Prefecture
- (48) University of Hyogo
- (49) Nara Medical University
- (50) Nara Prefectural Hospital Organization
- (51) Nara Prefectural University
- (52) Wakayama Medical University
- (53) Tottori Institute of Industrial Technology
- (54) The University of Shimane
- (55) Okayama Prefectural University
- (56) Okayama Psychiatric Medical center
- (57) Prefectural University of Hiroshima
- (58) Yamaguchi Prefectural Hospital Organization

- (59) Yamaguchi Prefectural Industrial Technology Institute
- (60) Yamaguchi Prefectural University
- (61) Tokushima Prefecture Naruto Hospital
- (62) Ehime Prefectural University of Health Sciences
- (63) Kochi Prefectural Public University Corporation
- (64) Fukuoka Prefectural University
- (65) Fukuoka Women's University
- (66) Kyushu Dental University
- (67) Saga-Ken Medical Centre Koseikan
- (68) Nagasaki Prefectural University Corporation
- (69) Prefectural University of Kumamoto
- (70) Oita Prefectural College of Arts and Culture
- (71) Oita University of Nursing and Health Sciences
- (72) Miyazaki Prefectural Nursing University
- (73) Osaka City Hospital Organization
- (74) Osaka City University
- (75) Nagoya City University
- (76) Kyoto City Hospital Organization
- (77) Kyoto City University of Arts
- (78) Kyoto Municipal Institute of Industrial Technology and Culture
- (79) Yokohama City University
- (80) Kobe City Hospital Organization
- (81) Kobe City University of Foreign Studies
- (82) The University of Kitakyushu
- (83) Sapporo City University
- (84) Fukuoka City Hospital Organization
- (85) Hiroshima City Hospital Organization
- (86) Hiroshima City University
- (87) Shizuoka City Shizuoka Hospital
- (88) Sakai City Hospital Organization
- (89) Okayama City General Medical Center

- (c) Notwithstanding Note 5 to Japan's Annex 2 to Appendix I to the GPA, for the purposes of Chapter 10, procurement related to the production, transport or distribution of electricity by the sub-central government entities listed in Japan's Annex 2 to Appendix I to the GPA and by Kumamoto-shi shall be covered. The thresholds for the procurement are those set out in Japan's Annex 2 to Appendix I to the GPA.

For reference purposes, the list of sub-central government entities who produce, transport or distribute electricity as of 1 February 2018 is as follows:

- (1) Hokkaido
- (2) Iwate-ken
- (3) Akita-ken
- (4) Yamagata-ken
- (5) Tochigi-ken
- (6) Gunma-ken
- (7) Tokyo-to
- (8) Kanagawa-ken
- (9) Niigata-ken
- (10) Toyama-ken
- (11) Yamanashi-ken
- (12) Nagano-ken
- (13) Mie-ken
- (14) Kyoto-fu
- (15) Hyogo-ken
- (16) Tottori-ken
- (17) Shimane-ken
- (18) Okayama-ken
- (19) Yamaguchi-ken
- (20) Tokushima-ken
- (21) Ehime-ken
- (22) Kochi-ken
- (23) Fukuoka-ken
- (24) Kumamoto-ken

- (25) Oita-ken
- (26) Miyazaki-ken
- (27) Yokohama-shi
- (28) Kitakyushu-shi

Note to paragraph 1:

Japan's Annex 2 to Appendix I to the GPA and this paragraph refer to all prefectural governments entitled "To", "Do", "Fu" and "Ken", and all designated cities entitled "Shitei-toshi", covered by the Local Autonomy Law (Law No. 67 of 1947) of Japan as of 1 February 2018.

2. Procurement by Core Cities

With regard to the procurements in the process of open tendering by Core Cities of Japan, suppliers of the United Kingdom shall be accorded treatment no less favourable than that accorded to locally established suppliers, including, if and where such exist, access to any review procedures available to locally established suppliers. Any obligations in Chapter 10 other than this paragraph do not apply to Core Cities of Japan.

Notes to paragraph 2:

- (a) "Core City" means a city defined by paragraph 1 of Article 252-22 of the Local Autonomy Law (Law No. 67 of 1947) of Japan.
- (b) For the purpose of this paragraph, "locally established supplier" means a supplier who is qualified with respect to the location of an establishment in accordance with Article 167-5-2 of the Cabinet Order of the Local Autonomy Law of Japan (Cabinet Order No. 16 of 1947).

- (c) The same thresholds and coverage of goods and services as those for the entities listed in Japan's Annex 2 to Appendix I to the GPA, including the Notes to that Annex, apply to procurement covered by this paragraph. However, procurement of goods and services related to the operational safety of transportation shall be open to suppliers of the United Kingdom.
- (d) This paragraph does not apply to the procurement of construction services (CPC 51).
- (e) For the purpose of this paragraph, "supplier of the United Kingdom" means, in case of a juridical person, a juridical person of the United Kingdom. In case where the supplier is a juridical person owned or controlled by a natural or juridical person of a third country or Japan, and that person would substantively benefit from this paragraph and undermine the attainment of the objectives of Chapter 10, Japan may deny the benefits of this paragraph to that supplier. For the purpose of this paragraph, the definitions contained in subparagraphs (l) to (n) of Article 8.2 apply.
- (f) This paragraph does not prevent Core Cities of Japan from establishing their policy plan to encourage local small and medium-sized enterprises to participate in procurement procedures.

3. Procurement in relation to Japan's Annex 3 to Appendix I to the GPA (Other Entities)

- (a) With regard to the procurement of goods and services by the entities listed in Group B of Japan's Annex 3 to Appendix I to the GPA, the following thresholds apply:
 - (i) 100,000 SDR for goods
 - (ii) 100,000 SDR for services specified in Japan's Annex 5 to Appendix I to the GPA other than architectural, engineering and other technical services related to construction services

(b) In addition to the procurement by entities listed in Group B of Japan's Annex 3 to Appendix I to the GPA, procurement of goods and services specified in Japan's Annexes 4 to 6 to Appendix I to the GPA by the following entities:

- (1) Agriculture, Forestry and Fisheries Credit Foundations
- (2) Information-technology Promotion Agency
- (3) Japan Community Health care Organization
- (4) National Agency for Automotive Safety and Victims' Aid
- (5) Organization for Environment Improvement around International Airport
- (6) Pharmaceuticals and Medical Devices Agency

Note to paragraph 3:

With regard to procurement of goods and services by the entities referred to in subparagraph (b), the thresholds set out in subparagraph (a) apply.

4. Procurement of goods and services related to the operational safety of transportation

Procurement of goods and services related to the operational safety of transportation by the entities listed in Japan's Annex 2 to Appendix I to the GPA covered by Note 4 to that Annex and the entities listed in Japan's Annex 3 to Appendix I to the GPA covered by Note 3.a. to that Annex (Hokkaido Railway Company, Japan Freight Railway Company, Japan Railway Construction, Transport and Technology Agency, Shikoku Railway Company and Tokyo Metro Co., Ltd.) shall be open to suppliers of the United Kingdom.

For the purpose of this paragraph, the thresholds for the procurement by the entities listed in Japan's Annex 2 to Appendix I to the GPA are those set out in that Annex, while the thresholds for the procurement of goods and services (other than construction services and architectural, engineering and other technical services) by the five entities referred to in the first sentence of this paragraph are 400,000 SDR.

5. Services

In addition to the services listed in Japan's Annex 5 to Appendix I to the GPA, Chapter 10 applies to the following services, which are identified in accordance with CPC:

(a) for procurement by entities listed in Japan's Annex 1 to Appendix I to the GPA:

754	Telecommunications related services
812	Insurance (including reinsurance) and pension fund services, except compulsory social security services
87201	Executive search services
87202	Placement services of office support personnel and other workers
87204	Supply services of domestic help personnel
87205	Supply services of other commercial or industrial workers
87206	Supply services of nursing personnel
87209	Supply services of other personnel
87501	Portrait photography services
87502	Advertising and related photography services
87503	Action photography services
87505	Photography processing services
87506	Motion picture processing services not related to the motion picture and television industries
87507	Restoration, copying and retouching services of photography
87509	Other photographic services
87901	Credit reporting services
87902	Collection agency services
87903	Telephone answering services
87905	Translation and interpretation services
87906	Mailing list compilation and mailing services
87907	Specialty design services

(b) for procurement by entities listed in Japan's Annex 2 to Appendix I to the GPA and Kumamoto-shi:

- 643 Beverage serving services
- 83106
- to 83108 Leasing or rental services concerning agricultural machinery and equipment without operator
- 83203 Leasing or rental services concerning furniture and other household appliances
- 83204 Leasing or rental services concerning pleasure and leisure equipment
- 83209 Leasing or rental services concerning other personal or household goods
- 86501 General management consulting services
- 86502 Financial management consulting services (except business tax)
- 86503 Marketing management consulting services
- 86504 Human resources management consulting services
- 86505 Production management consulting services
- 86509 Other management consulting services

ANNEX 14-A

LAWS AND REGULATIONS OF THE PARTIES RELATED TO GEOGRAPHICAL INDICATIONS

PART 1

Laws and regulations of the United Kingdom

- Regulation (EU) No 251/2014 of the European Parliament and of the Council of 26 February 2014 on the definition, description, presentation, labelling and the protection of geographical indications of aromatised wine products and repealing Council Regulation (EEC) No 1601/91
- Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007
- Regulation (EU) No 1151/2012 of the European Parliament and of the Council of 21 November 2012 on quality schemes for agricultural products and foodstuffs
- Regulation (EU) 2019/787 of the European Parliament and of the Council of 17 April 2019 on the definition, description, presentation and labelling of spirit drinks, the use of the names of spirit drinks in the presentation and labelling of other foodstuffs, the protection of geographical indications for spirit drinks, the use of ethyl alcohol and distillates of agricultural origin in alcoholic beverages, and repealing Regulation (EC) No 110/2008

PART 2

Laws and regulations of Japan

- The Act on Securing of Liquor Tax and on Liquor Business Associations (Law No. 7 of 1953) and the Notice on Establishing Indication Standards Concerning Geographical Indications for Liquor (National Tax Agency Notice No. 19 of 2015) issued under the Act
 - The Act on Protection of the Names of Specific Agricultural, Forestry and Fishery Products and Foodstuffs (Law No. 84 of 2014)
-

ANNEX 14-B

LIST OF GEOGRAPHICAL INDICATIONS^{1 2}

PART 1

Geographical indications for agricultural products

SECTION A

The United Kingdom³

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Scottish Farmed Salmon	スコティッシュ・ファームド・サーモン	Fresh fish, molluscs, and crustaceans and products derived therefrom [salmon]
West Country farmhouse Cheddar cheese ⁴	ウエスト・カントリー・ファームハウス・チェダー・チーズ	Cheeses [hard cow milk cheese]

¹ Where a geographical indication is presented as follows: "Irish Whiskey / Uisce Beatha Eireannach / Irish Whisky", this means that such terms can be used together, or each one on its own.

² The protection in a Party of the geographical indications of the other Party listed in this Annex shall be subject to the completion of the domestic procedures of the former Party. The Parties shall not have the obligation to protect such geographical indications of the other Party until the completion of such domestic procedures of both Parties and each Party receives a notification from the other Party informing it of the completion of such domestic procedures of the other Party and that the geographical indications are to be protected in accordance with Sub-Section 3 of Section B of Chapter 14. This footnote applies only to the geographical indications listed in this Annex as of the date of entry into force of this Agreement.

³ Agricultural products listed in this Section are categorised under Regulation (EU) No 1151/2012 of the European Parliament and of the Council of 21 November 2012 on quality schemes for agricultural products and foodstuffs.

⁴ For greater certainty, the protection of the individual component "cheddar" of the multi-component geographical indication "West Country farmhouse Cheddar cheese" is not sought.

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
White Stilton cheese / Blue Stilton cheese	ホワイト・ステイルトン・チーズ / ブルー・ステイルトン・チーズ	Cheeses [cow milk cheese]

SECTION B

Japan¹

Name to be protected	Transcription into Latin alphabet (for information purposes)	Category of good and short description [in square brackets, for information purpose]
あおもりカシス	Aomori Cassis	Agricultural product [fruit (black currant)]
但馬牛 / 但馬ビーフ	Tajima Gyu / Tajima Beef	Fresh Meat [beef]
神戸ビーフ / 神戸肉 / 神戸牛 / KOBE BEEF	Kobe Beef / Kobe Niku / Kobe Gyu	Fresh Meat [beef]
夕張メロン / YUBARI MELON	Yubari Melon	Agricultural product [vegetables (melon)]
八女伝統本玉露 / Traditional Authentic YAME GYOKURO	Yame Dentou Hongyokuro	Processed agricultural product [beverages other than alcoholic beverages (tea leaves)]
鹿児島壺造り黒酢	Kagoshima no Tsubozukuri Kurozu	Seasonings [vinegar (black vinegar)]

¹ Agricultural products listed in this Section are categorised under the Act on Protection of the Names of Specific Agricultural, Forestry and Fishery Products and Foodstuffs (Law No. 84 of 2014) of Japan.

Name to be protected	Transcription into Latin alphabet (for information purposes)	Category of good and short description [in square brackets, for information purpose]
くまもと県産い草 / KUMAMOTO-IGUSA / KUMAMOTO-RUSH	Kumamoto Kensan Igusa	Industrial crops [textile crops (rush)]
鳥取砂丘らっきょう / ふく べ砂丘らっきょう	Tottori Sakyu Rakkyo / Fukube Sakyu Rakkyo	Agricultural product [vegetables (raw scallion)]
三輪素麺	Miwa Somen	Processed agricultural product [processed grains (uncooked somen noodles)]
市田柿 / ICHIDA GAKI	Ichida Gaki	Processed agricultural product [processed fruit (dried Japanese persimmon)]
加賀丸いも / KAGAMARUIMO	Kaga Maruimo	Agricultural product [vegetables (Japanese yam)]
三島馬鈴薯 / MISHIMA BAREISHO	Mishima Bareisho	Agricultural product [vegetables (potato)]
下関ふく / Shimonoseki Fuku	Shimonoseki Fuku	Marine product [fish (pufferfish and filefish)]
能登志賀ころ柿 / NOTO- SHIKA KOROGAKI	Noto Shika Korogaki	Processed agricultural product [processed fruit (dried Japanese persimmon)]

Name to be protected	Transcription into Latin alphabet (for information purposes)	Category of good and short description [in square brackets, for information purpose]
十勝川西長いも / TOKACHI KAWANISHI NAGAIMO	Tokachi Kawanishi Nagaimo	Agricultural product [vegetables (Japanese yam)]
十三湖産大和しじみ / Jusankosan Yamato Shijimi	Jusankosan Yamato Shijimi	Marine product [shellfish (freshwater clam)]
連島ごぼう / TURAJIMA GOBOU	Tsurajima Gobou	Agricultural product [vegetables (burdock)]
特産松阪牛 / TOKUSAN MATSUSAKA USHI	Tokusan Matsusaka Ushi	Fresh Meat [beef]
米沢牛 / YONEZAWAGYU	Yonezawa Gyu	Fresh Meat [beef]
前沢牛 / MAESAWA BEEF	Maesawa Gyu	Fresh Meat [beef]
くろさき茶豆	Kurosaki Chamame	Agricultural product [vegetables (edamame (green soybean))]
東根さくらんぼ / HIGASHINE CHERRY	Higashine Sakuranbo	Agricultural product [fruit (cherry)]
みやぎサーモン / MIYAGI SALMON	Miyagi Salmon	Marine product [fish (coho salmon)]
大館とんぶり	Odate Tonburi	Processed agricultural product [processed vegetables (processed kochia seeds)]
大分かぼす	Oita Kabosu	Agricultural product [fruit (Kabosu (citrus))]
すんき	Sunki	Processed agricultural product [processed vegetables (pickled leaves of red turnip)]

Name to be protected	Transcription into Latin alphabet (for information purposes)	Category of good and short description [in square brackets, for information purpose]
田子の浦しらす	Tagonoura Shirasu	Marine product [fish (whitebait)]
万願寺甘とう	Manganji Amatou	Agricultural product [vegetables (green pepper)]
飯沼栗	Inuma Kuri	Agricultural product [fruit (chestnut)]
紀州金山寺味噌	Kisyu Kinzanji Miso	Seasonings [miso paste]
美東ごぼう	Mitou Gobou	Agricultural product [vegetables (burdock)]
木頭ゆず	Kitou Yuzu	Agricultural product [fruit (Yuzu (citrus))]
上庄さといも	Kamisho Satoimo	Agricultural product [vegetables (taro)]
琉球もろみ酢	Ryukyu Moromisu	Processed agricultural product [beverages other than alcohol beverages (rice malt vinegar)]
若狭小浜小鯛ささ漬	Wakasaobama Kodai Sasazuke	Processed marine product [processed fish (preserved sea bream)]
桜島小みかん	Sakurajima Komikan	Agricultural product [fruit (mandarin (citrus))]
岩手野田村荒海ホタテ	Iwatenodamura Araumi Hotate	Marine product [shellfish (scallop)]
奥飛騨山之村寒干し大根	Okuhida Yamanomura Kanboshi Daikon	Processed agricultural product [processed vegetables (dried radish)]
八丁味噌	Hatcho Miso	Seasonings [miso paste]
堂上蜂屋柿	Dojo Hachiya Gaki	Processed agricultural product [processed fruit (dried Japanese persimmon)]

Name to be protected	Transcription into Latin alphabet (for information purposes)	Category of good and short description [in square brackets, for information purpose]
小川原湖産大和しじみ / Lake Ogawara Brackish Water Clam	Ogawarako-san Yamato Shijimi	Marine product [shellfish (freshwater clam)]
入善ジャンボ西瓜 / NYUZEN JUMBO WATERMELON	Nyuzen Jumbo Suika	Agricultural product [vegetables (watermelon)]
香川小原紅早生みかん	Kagawa Obara Beniwase Mikan	Agricultural product [fruit (mandarin (citrus))]
宮崎牛 / Miyazaki Wagyu / Miyazaki Beef	Miyazaki Gyu	Fresh Meat [beef]
近江牛 / OMI BEEF	Omi Gyu	Fresh Meat [beef]
辺塚だいたい	Hetsuka Daidai	Agricultural product [fruit (citrus)]
鹿児島黒牛 / KAGOSHIMA WAGYU	Kagoshima Kuroushi	Fresh Meat [beef]

PART 2

Geographical indications for wine, spirits and other alcoholic beverages

SECTION A

The United Kingdom¹

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Scotch Whisky	スコッチ・ウイスキー	Spirits
Irish Cream ²	アイリッシュ・クリーム	Spirits
Irish Whiskey / Uisce Beatha Eireannach / Irish Whisky ³	アイリッシュ・ウイスキー / イ ッシュケ・バハー・エールナック / アイリッシュ・ウイスキー	Spirits

¹ Goods listed in this Section are categorised under Regulation (EU) No 1151/2012 of the European Parliament and of the Council of 21 November 2012 on quality schemes for agricultural products and foodstuffs, Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007, Regulation (EU) 2019/787 of the European Parliament and of the Council of 17 April 2019 on the definition, description, presentation and labelling of spirit drinks, the use of the names of spirit drinks in the presentation and labelling of other foodstuffs, the protection of geographical indications for spirit drinks, the use of ethyl alcohol and distillates of agricultural origin in alcoholic beverages, and repealing Regulation (EC) No 110/2008 and Regulation (EU) No 251/2014 of the European Parliament and the Council of 26 February 2014 on the definition, description, presentation, labelling and the protection of geographical indications of aromatised wine products and repealing Council Regulation (EEC) No 1601/91.

² The geographical indication "Irish Cream" covers the corresponding liqueur produced on the island of Ireland, including Northern Ireland.

³ The geographical indication "Irish Whiskey/Uisce Beatha Eireannach/Irish Whisky" covers whisky/whiskey produced on the island of Ireland, including Northern Ireland.

SECTION B

Japan¹

Name to be protected	Transcription into Latin alphabet (for information purposes)	Category of good and short description [in square brackets, for information purpose]
壹岐	Iki	Spirits
球磨	Kuma	Spirits
琉球	Ryukyu	Spirits
薩摩	Satsuma	Spirits
白山	Hakusan	Seishu (Sake)
山梨	Yamanashi	Wine
日本酒 (Translation into English: Japanese Sake)	Nihonshu	Seishu (Sake)
山形	Yamagata	Seishu (Sake)

¹ Goods listed in this Section are categorised under the Act on Securing of Liquor Tax and on Liquor Business Associations (Law No. 7 of 1953) and the Notice on Establishing Indication Standards Concerning Geographical Indications for Liquor (National Tax Agency Notice No. 19 of 2015) issued under the Act.

PROTOCOL ON MUTUAL RECOGNITION

THE PARTIES HAVE AGREED AS FOLLOWS:

ARTICLE 1

1. For the purposes of this Protocol:

- (a) "conformity assessment procedure" means any procedure to determine, directly or indirectly, whether products or processes fulfil relevant technical requirements set out in the applicable laws, regulations and administrative provisions of a Party;
- (b) "conformity assessment body" means a body which conducts conformity assessment procedure, and "registered conformity assessment body" means the conformity assessment body registered pursuant to Article 9 of this Protocol;
- (c) "designation" means the designation of conformity assessment bodies by a Designating Authority of a Party pursuant to the applicable laws, regulations and administrative provisions of that Party;
- (d) "Designating Authority" means an authority of a Party with the power to designate, monitor, withdraw the designation of, suspend the designation of, and withdraw the suspension of the designation of the conformity assessment bodies in its territory that conduct conformity assessment procedures based upon requirements set out in the applicable laws, regulations and administrative provisions of the other Party;
- (e) "criteria for designation" means the criteria which conformity assessment bodies of a Party are required to fulfil in order to be designated by the Designating Authority of that Party, and other relevant conditions which designated conformity assessment bodies are required to continuously fulfil after the designation, as set out in the applicable laws, regulations and administrative provisions of the other Party specified in the relevant Sectoral Annex;

- (f) "confirmation" means the confirmation of the compliance of manufacturing facilities or test facilities (hereinafter referred to as "facilities") with the criteria for confirmation by a Competent Authority of a Party pursuant to the applicable laws, regulations and administrative provisions of that Party;
- (g) "Competent Authority" means an authority of a Party with the power to conduct inspection or study audits on facilities in its territory to confirm their compliance with the criteria for confirmation set out in the applicable laws, regulations and administrative provisions of that Party;
- (h) "criteria for confirmation" means the criteria which a facility of a Party is required to continuously fulfil in order to be confirmed by the Competent Authority of the Party, as set out in the applicable laws, regulations and administrative provisions of that Party specified in the relevant Sectoral Annex;
- (i) "verification" means an action to verify in the territory of a Party, by such means as audits or inspections, compliance with the criteria for designation or the criteria for confirmation by a conformity assessment body or a facility respectively; and
- (j) "EC-Japan MRA" means the Agreement on Mutual Recognition between the European Community and Japan, done at Brussels on 4 April 2001 and all amendments thereto which entered into force when that agreement was in force for the United Kingdom.

2. Any term used in this Protocol, unless otherwise defined herein, has the meaning assigned to it in ISO/IEC 17000:2020, "Conformity assessment – Vocabulary and general principles" and the ISO/IEC Guide 2:2004, "Standardization and related activities – General vocabulary".

ARTICLE 2

1. Each Party shall accept, in accordance with the provisions of this Protocol, the results of conformity assessment procedures required by the applicable laws, regulations and administrative provisions of that Party specified in the relevant Sectoral Annex, including certificates and marks of conformity, that are conducted by the registered conformity assessment bodies of the other Party.
2. Each Party shall accept, in accordance with the provisions of this Protocol:
 - (a) the confirmation of facilities conducted by the Competent Authorities of the other Party based upon the results of verification and in accordance with the criteria for confirmation stipulated in the laws, regulations and administrative provisions of that other Party as specified in the relevant Sectoral Annex; and
 - (b) the data generated by confirmed facilities of the other Party.

ARTICLE 3

1. This Protocol applies to designation of conformity assessment bodies and conformity assessment procedures for products or processes, and to confirmation of facilities and data generated by them, covered by its Sectoral Annexes. Sectoral Annexes may consist of Parts A and B.
2. Part A of Sectoral Annexes shall include, *inter alia*, provisions on scope and coverage.
3. Part B of Sectoral Annexes shall set out the following matters:
 - (a) the applicable laws, regulations and administrative provisions of each Party concerning the scope and coverage;

- (b) the applicable laws, regulations and administrative provisions of each Party stipulating the requirements covered by this Protocol, all the conformity assessment procedures covered by this Protocol to satisfy such requirements and the criteria for designation of conformity assessment bodies, or the applicable laws, regulations and administrative provisions of each Party stipulating the criteria for confirmation of the facilities covered by this Protocol; and
- (c) the list of Designating Authorities or Competent Authorities.

ARTICLE 4

1. Each Party shall ensure that Designating Authorities have the necessary power to designate, monitor (including verification), withdraw the designation of, suspend the designation of and withdraw the suspension of the designation of the conformity assessment bodies that conduct conformity assessment procedures based upon the requirements set out in the applicable laws, regulations and administrative provisions of the other Party specified in the relevant Sectoral Annex.
2. Each Party shall ensure that Competent Authorities have the necessary power to conduct, in accordance with its applicable laws, regulations and administrative provisions, verification of facilities to confirm their compliance with the criteria for confirmation set out in the applicable laws, regulations and administrative provisions of that Party specified in the relevant Sectoral Annex.

ARTICLE 5

1. Each Party shall ensure, through appropriate means such as audits, inspections or monitoring, that the registered conformity assessment bodies fulfil the criteria for designation set out in the applicable laws, regulations and administrative provisions of the other Party specified in the relevant Sectoral Annex. When applying the criteria for designation of the conformity assessment bodies, Designating Authorities of a Party should take into account the bodies' understanding of and experience relevant to the requirements set out in the applicable laws, regulations and administrative provisions of the other Party.

2. Each Party shall, in accordance with its applicable laws, regulations and administrative provisions and through appropriate means such as study audits, inspections or monitoring, ensure that the confirmed facilities fulfil the criteria for confirmation set out in the applicable laws, regulations and administrative provisions of that Party specified in the relevant Sectoral Annex.
3. Each Party may request the other Party, by indicating in writing a reasoned doubt on whether a registered conformity assessment body or a confirmed facility complies with the criteria for designation or the criteria for confirmation set out in the applicable laws, regulations and administrative provisions specified in the relevant Sectoral Annex, respectively, to conduct verification of the conformity assessment body or the facility in accordance with the laws, regulations and administrative provisions of that other Party.
4. Each Party may, on request, participate as an observer in the verification of conformity assessment bodies conducted by the Designating Authorities or the verification of facilities conducted by the Competent Authorities of the other Party, with the prior consent of such conformity assessment bodies or such facilities respectively, in order to maintain a continuing understanding of that other Party's procedures for verification.
5. The Parties shall, in accordance with the procedures to be determined by the Joint Committee on Mutual Recognition to be established pursuant to Article 8 of this Protocol, exchange information on methods, including accreditation systems, used to designate the conformity assessment bodies and to ensure that the registered conformity assessment bodies fulfil the criteria for designation and on methods to ensure that the confirmed facilities fulfil the criteria for confirmation.
6. Each Party should encourage its registered conformity assessment bodies to cooperate with the conformity assessment bodies of the other Party.

ARTICLE 6

1. In case of suspension of the designation of a registered conformity assessment body, the Party whose Designating Authority has suspended the designation shall immediately notify the other Party and the Joint Committee on Mutual Recognition to that effect. The registration of that conformity assessment body shall be suspended from the date of receipt of the notification by the co-chair of that other Party on the Joint Committee on Mutual Recognition. The other Party shall accept the results of the conformity assessment procedures conducted by that conformity assessment body prior to the suspension of the designation.

2. In case of lifting of the suspension of the designation of a registered conformity assessment body, the Party whose Designating Authority has lifted the suspension of the designation shall immediately notify the other Party and the Joint Committee on Mutual Recognition to that effect. The suspension of the registration of that conformity assessment body shall be lifted from the date of receipt of the notification by the co-chair of that other Party on the Joint Committee on Mutual Recognition. The other Party shall accept the results of the conformity assessment procedures conducted by that conformity assessment body from the date of lifting of the suspension of the registration.

ARTICLE 7

1. Each Party may contest the compliance with the criteria for designation or the criteria for confirmation set out in the applicable laws, regulations and administrative provisions specified in the relevant Sectoral Annex by a registered conformity assessment body or a confirmed facility of the other Party, respectively. Such contestation shall be notified to the Joint Committee on Mutual Recognition and to that other Party in writing with an objective explanation of the reason for the contestation. The Joint Committee on Mutual Recognition shall discuss such contestation within 20 days after the date on which such notification is made.

2. Where the Joint Committee on Mutual Recognition decides to conduct a joint verification, it will be conducted in a timely manner by the Parties with the participation of the Designating Authority that designated the contested conformity assessment body and with the prior consent of the conformity assessment body. The result of such joint verification shall be discussed in the Joint Committee on Mutual Recognition with a view to resolving the issue as soon as possible.

3. The registration of the contested conformity assessment body shall be suspended 15 days after the date on which the notification is made or on the date on which the Joint Committee on Mutual Recognition decides to suspend the registration, whichever is the sooner. The registration of the contested conformity assessment body shall remain suspended until the Joint Committee on Mutual Recognition decides to lift the suspension of the registration of the conformity assessment body. In the event of such suspension, the contesting Party shall accept the results of conformity assessment procedures conducted by that conformity assessment body prior to the date of suspension.

4. The Joint Committee on Mutual Recognition will decide on the actions to be taken by a Party or the Parties with a view to resolving issues concerning the contestation of facilities as soon as possible.

5. The contesting Party shall not be obliged to accept the confirmation of, and the data generated by, the contested facility from the date on which the co-chair of the other Party on the Joint Committee on Mutual Recognition receives the notification referred to in paragraph 1 until the date on which the Joint Committee on Mutual Recognition decides otherwise.

ARTICLE 8

1. A Joint Committee on Mutual Recognition made up of representatives of the Parties shall be established on the date of application of this Protocol, as a body responsible for the effective functioning of this Protocol.

2. The Joint Committee on Mutual Recognition shall take decisions and adopt recommendations by consensus. It shall meet at the request of either Party under the co-chairs of the Parties. The Joint Committee on Mutual Recognition may establish sub-committees and delegate specific tasks to such sub-committees. The Joint Committee on Mutual Recognition shall adopt its rules of procedure.
3. The Joint Committee on Mutual Recognition may consider any matter related to the operation of this Protocol. In particular, it shall be responsible for and/or decide on:
 - (a) registration of a conformity assessment body, suspension of registration of a conformity assessment body, lifting of suspension of registration of a conformity assessment body, and termination of registration of a conformity assessment body;
 - (b) establishment and, unless otherwise decided, publication on a Sector by Sector basis of lists of the registered conformity assessment bodies and the confirmed facilities;
 - (c) establishment of appropriate modalities of information exchange referred to in this Protocol; and
 - (d) appointment of experts from each Party for the joint verification referred to in paragraph 2 of Article 7 of this Protocol and subparagraph 1(c) of Article 9 of this Protocol.
4. If any problem arises to the interpretation or application of this Protocol, the Parties shall seek an amicable solution through the Joint Committee on Mutual Recognition.
5. The Joint Committee on Mutual Recognition is responsible for coordinating and facilitating the negotiation of additional Sectoral Annexes.
6. Each Party shall provide the other Party and the Joint Committee on Mutual Recognition, at least annually, with a list of the confirmed facilities.
7. Any decision made by the Joint Committee on Mutual Recognition will be notified promptly in writing to each Party.

8. The Parties shall, through the Joint Committee on Mutual Recognition:
- (a) specify and communicate to each other the applicable articles or annexes contained in the laws, regulations and administrative provisions set out in the Sectoral Annexes;
 - (b) exchange information concerning the implementation of the applicable laws, regulations and administrative provisions specified in the Sectoral Annexes;
 - (c) notify each other of any scheduled changes in the laws, regulations and administrative provisions related to this Protocol prior to their entry into force; and
 - (d) notify each other of any scheduled changes concerning their Designating Authorities, Competent Authorities, the registered conformity assessment bodies and the confirmed facilities.
9. Without prejudice to the provisions of preceding paragraphs of this Article, the Joint Committee on Mutual Recognition shall, on the date of application of this Protocol, decide to accept, *mutatis mutandis*, documents that were produced by Japan and the European Community and its successors with regard to the EC-Japan MRA, including joint declarations, exchange of letters and decisions of the Joint Committee established pursuant to the EC-Japan MRA, and that are considered appropriate by the Parties.

ARTICLE 9

1. The following procedure shall apply to the registration of a conformity assessment body:
- (a) Each Party shall make a proposal that a conformity assessment body of that Party designated by its Designating Authority be registered under this Protocol, by presenting its proposal in writing, supported by necessary documents, to the other Party and the Joint Committee on Mutual Recognition;

- (b) The other Party shall consider whether the proposed conformity assessment body complies with the criteria for designation set out in the applicable laws, regulations and administrative provisions of that other Party specified in the relevant Sectoral Annex and indicate its position regarding the registration of that conformity assessment body within 90 days from the receipt of the proposal referred to in subparagraph (a). In such consideration, such other Party should assume that the proposed conformity assessment body complies with the aforementioned criteria. The Joint Committee on Mutual Recognition shall take a decision whether to register the proposed conformity assessment body within 90 days from the receipt of the proposal;
 - (c) In the event that the Joint Committee on Mutual Recognition cannot decide to register the proposed conformity assessment body, the Joint Committee on Mutual Recognition may decide to conduct a joint verification or to request the proposing Party to conduct a verification of the proposed body with the prior consent of such body. After the completion of such verification, the Joint Committee on Mutual Recognition may reconsider the proposal.
2. The proposing Party shall provide the following information in its proposal for registration of a conformity assessment body and keep such information up to date:
- (a) the name and address of the conformity assessment body;
 - (b) the products or processes the conformity assessment body is authorised to assess;
 - (c) the conformity assessment procedures the conformity assessment body is authorised to conduct; and
 - (d) the designation procedure and necessary information used to determine the compliance of the conformity assessment body with the criteria for designation.
3. Notwithstanding paragraphs 1 and 2, the Joint Committee on Mutual Recognition shall, on the date of application of this Protocol, decide to register the conformity assessment bodies of the Parties that have been registered as the conformity assessment bodies under the EC-Japan MRA and that are considered appropriate by the Parties.

4. Each Party shall ensure that its Designating Authority withdraws the designation of a registered conformity assessment body when the Designating Authority considers that the conformity assessment body no longer complies with the criteria for designation set out in the applicable laws, regulations and administrative provisions of the other Party specified in the relevant Sectoral Annex.

5. Each Party shall propose the termination of the registration of its conformity assessment body when that Party considers that the conformity assessment body no longer complies with the criteria for designation set out in the applicable laws, regulations and administrative provisions of the other Party specified in the relevant Sectoral Annex, or the Designating Authority of that Party withdraws the designation of a conformity assessment body. Proposals for terminating the registration of that conformity assessment body shall be made to the Joint Committee on Mutual Recognition and the other Party. The registration of that conformity assessment body shall be terminated upon receipt of the proposal by the co-chair of that other Party on the Joint Committee on Mutual Recognition, unless otherwise determined by the Joint Committee on Mutual Recognition.

6. In the case of a registration of a new conformity assessment body, the other Party shall accept the results of conformity assessment procedures conducted by that conformity assessment body from the date of the registration. In the event that the registration of a conformity assessment body is terminated, the other Party shall accept the results of the conformity assessment procedures conducted by that conformity assessment body prior to the termination, without prejudice to paragraph 1 of Article 6 of this Protocol and paragraph 3 of Article 7 of this Protocol.

ARTICLE 10

1. Nothing in this Protocol shall be construed to limit the authority of a Party to take measures it considers appropriate, for protecting health, safety or the environment or prevention of deceptive practices.

2. (a) The Competent Authority of a Party may visit manufacturing facilities of the other Party on the condition that such other Party and the manufacturing facilities concerned consent to such visit and, if such other Party so requests, officials of the Competent Authority of such other Party join the visit, for the purpose of deciding whether to continue to accept the confirmation of the manufacturing facilities concerned and the data generated by them pursuant to paragraph 2 of Article 2 of this Protocol, where an emergency as defined in subparagraph (b) takes place. Such visit shall be carried out in a manner not inconsistent with the laws and regulations of that other Party and in accordance with the modalities to be decided pursuant to subparagraph (b). The Party shall use the information obtained by its Competent Authority in connection with such visit only for the purpose specified in this subparagraph.
- (b) The definition of the emergency and the modalities of such visit referred to in subparagraph (a) will be decided by the Joint Committee on Mutual Recognition as part of the preparatory work to be done in accordance with the provisions of the relevant Sectoral Annex.

ARTICLE 11

1. Without prejudice to paragraph 2 of Article 2 of this Protocol, nothing in this Protocol shall entail mutual acceptance of the standards or technical regulations of the Parties.
2. Nothing in this Protocol shall be construed to entail an obligation upon a Party to accept the result of the conformity assessment procedures of any third country.
3. Nothing in this Protocol shall be construed so as to affect the rights and obligations that either Party has as a Member to the WTO Agreement, including the TBT Agreement and the TRIPS Agreement.

ARTICLE 12

A Party shall not disclose any information obtained under this Protocol as confidential, unless otherwise required under its laws or regulations.

ARTICLE 13

1. This Protocol shall not be subject to the following provisions of this Agreement:
 - (a) Article 1.5 and Article 1.6 ;
 - (b) Chapter 17;
 - (c) Article 20.3;
 - (d) Chapter 22;
 - (e) Chapter 23;
 - (f) Article 24.2; and
 - (g) paragraph 1 of Article 18 of Annex 2-C.

2. In the event of any inconsistency between the provisions of this Protocol and the other provisions of this Agreement, the provisions of this Protocol shall prevail to the extent of the inconsistency.

ARTICLE 14

1. The Sectoral Annexes to this Protocol are an integral part of this Protocol.
2. In case of conflict between the provisions of Part A of a Sectoral Annex and Articles 1 to 13 of this Protocol, the provisions of Part A of the Sectoral Annex shall prevail.
3. (a) The provisions concerning the scope and coverage of paragraph 1 of Part A of each Sectoral Annex shall not be changed unless the Parties amend this Protocol in accordance with the first sentence of subparagraph (b).

(b) This Protocol may be amended by agreement between the Parties. However, if the amendments relate only to changes of laws, regulations and administrative provisions, Designating Authorities or Competent Authorities specified in Part B of the Sectoral Annexes, the amendments may be made by exchange of diplomatic notes between the Governments of the Parties, in conformity with their applicable domestic procedures.
4. If a Party introduces new or additional conformity assessment procedures within the same product coverage to satisfy the requirements set out in the applicable laws, regulations and administrative provisions specified in the relevant Sectoral Annex, Part B of the Sectoral Annex shall be amended to set out the applicable laws, regulations and administrative provisions stipulating such new or additional conformity assessment procedures, in accordance with the procedures set out in the second sentence of subparagraph 3(b).

ARTICLE 15

Without prejudice to Article 24.3, the Governments of the Parties, at any time prior to the entry into force of this Agreement, may decide by an exchange of diplomatic notes not to apply this Protocol until the date to be agreed upon by the Governments of the Parties. Such date shall be identified in an exchange of diplomatic notes between the Governments of the Parties.

ARTICLE 16

Either Party may notify in writing the other Party of its intention to cease to apply this Protocol. This Protocol shall cease to apply six months after the date of receipt by that other Party of the notification, unless the Parties otherwise agree.

SECTORAL ANNEX ON
TELECOMMUNICATIONS TERMINAL EQUIPMENT AND
RADIO EQUIPMENT

PART A

SCOPE AND COVERAGE

1. This Sectoral Annex applies to conformity assessment procedures for all telecommunications terminal equipment and radio equipment, which in the United Kingdom and Japan respectively are subject to conformity assessment procedures conducted by the conformity assessment body, as set out in the laws, regulations and administrative provisions of each Party specified in Section I of Part B of this Sectoral Annex.

2. It is understood that the term "amendment" referred to in Part B of this Sectoral Annex includes the following cases:
 - (a) a Party entirely or partially changes its applicable laws, regulations and/or administrative provisions listed in Part B of this Sectoral Annex, whether or not those names are changed;

 - (b) a Party repeals its applicable laws, regulations and/or administrative provisions listed in Part B of this Sectoral Annex and adopts new laws, regulations and/or administrative provisions substituting for the previous laws, regulations and/or administrative provisions, whether or not the previous names are changed; and

 - (c) a Party incorporates the whole or a relevant part of its applicable laws, regulations and/or administrative provisions listed in Part B of this Sectoral Annex into other laws, regulations and/or administrative provisions.

PART B

SECTION I: THE APPLICABLE LAWS, REGULATIONS AND ADMINISTRATIVE PROVISIONS STIPULATING TELECOMMUNICATIONS TERMINAL EQUIPMENT AND RADIO EQUIPMENT

THE UNITED KINGDOM	JAPAN
<p>1. Radio Equipment Regulations 2017 (SI 2017/1206) and amendments thereto</p> <p>2. For pure wired telecommunications terminal equipment:</p> <p>Electromagnetic Compatibility Regulations 2016 (SI 2016/1091) and amendments thereto</p>	<p>1. Telecommunications Business Law (Law No. 86 of 1984) and amendments thereto</p> <p>2. Ordinance concerning Technical Standards Conformity Approval, Etc. for Terminal Equipment (Ministerial Ordinance of Ministry of Internal Affairs and Communications No. 15 of 2004) and amendments thereto</p> <p>3. Radio Law (Law No. 131 of 1950) and amendments thereto</p> <p>4. Ordinance concerning Technical Regulations Conformity Certification Etc. of Specified Radio Equipment (Ministerial Ordinance of Ministry of Posts and Telecommunications No. 37 of 1981) and amendments thereto</p>

SECTION II: THE APPLICABLE LAWS, REGULATIONS AND ADMINISTRATIVE
PROVISIONS STIPULATING THE REQUIREMENTS AND THE CONFORMITY
ASSESSMENT PROCEDURES

THE UNITED KINGDOM	JAPAN
<ol style="list-style-type: none"> 1. Radio Equipment Regulations 2017 (SI 2017/1206) and amendments thereto 2. Electromagnetic Compatibility Regulations 2016 (SI 2016/1091) and amendments thereto 	<ol style="list-style-type: none"> 1. Telecommunications Business Law (Law No. 86 of 1984) and amendments thereto 2. Ordinance concerning Terminal Facilities Etc. (Ministerial Ordinance of Ministry of Posts and Telecommunications No. 31 of 1985) and amendments thereto 3. Ordinance concerning Technical Standards Conformity Approval, Etc. for Terminal Equipment (Ministerial Ordinance of Ministry of Internal Affairs and Communications No. 15 of 2004) and amendments thereto 4. Radio Law (Law No. 131 of 1950) and amendments thereto 5. Ordinance concerning Radio Equipment (Radio Regulatory Commission Regulations No. 18 of 1950) and amendments thereto

THE UNITED KINGDOM	JAPAN
	6. Ordinance concerning Technical Regulations Conformity Certification Etc. of Specified Radio Equipment (Ministerial Ordinance of Ministry of Posts and Telecommunications No. 37 of 1981) and amendments thereto

SECTION III: DESIGNATING AUTHORITIES

THE UNITED KINGDOM	JAPAN
<p>Department for Business, Energy and Industrial Strategy or an authority succeeding it</p>	<p>For Radio Equipment Regulations 2017 (SI 2017/1206) and amendments thereto:</p> <p>Ministry of Internal Affairs and Communications or an authority succeeding it</p> <p>For Electromagnetic Compatibility Regulations 2016 (SI 2016/1091) and amendments thereto:</p> <p>Ministry of Internal Affairs and Communications or an authority succeeding it</p> <p>Ministry of Economy, Trade and Industry or an authority succeeding it</p>

SECTION IV: THE APPLICABLE LAWS, REGULATIONS AND ADMINISTRATIVE PROVISIONS STIPULATING THE CRITERIA FOR DESIGNATION

<p style="text-align: center;">THE CRITERIA TO BE APPLIED BY JAPAN IN DESIGNATING CONFORMITY ASSESSMENT BODIES TO ASSESS PRODUCTS AGAINST THE UNITED KINGDOM'S REQUIREMENTS</p>	<p style="text-align: center;">THE CRITERIA TO BE APPLIED BY THE UNITED KINGDOM IN DESIGNATING CONFORMITY ASSESSMENT BODIES TO ASSESS PRODUCTS AGAINST JAPAN'S REQUIREMENTS</p>
<ol style="list-style-type: none"> 1. Radio Equipment Regulations 2017 (SI 2017/1206) and amendments thereto 2. Electromagnetic Compatibility Regulations 2016 (SI 2016/1091) and amendments thereto 	<ol style="list-style-type: none"> 1. Telecommunications Business Law (Law No. 86 of 1984) and amendments thereto 2. Ordinance concerning Technical Standards Conformity Approval, Etc. for Terminal Equipment (Ministerial Ordinance of Ministry of Internal Affairs and Communications No. 15 of 2004) and amendments thereto 3. Radio Law (Law No. 131 of 1950) and amendments thereto 4. Ordinance concerning Technical Regulations Conformity Certification Etc. of Specified Radio Equipment (Ministerial Ordinance of Ministry of Posts and Telecommunications No. 37 of 1981) and amendments thereto

SECTORAL ANNEX ON
ELECTRICAL PRODUCTS

PART A

SCOPE AND COVERAGE

1. This Sectoral Annex applies to conformity assessment procedures for all electrical products, which in the United Kingdom and Japan respectively are subject to conformity assessment procedures conducted by the conformity assessment body, as set out in the laws, regulations and administrative provisions of each Party specified in Section I of Part B of this Sectoral Annex.

2. It is understood that the term "amendment" referred to in Part B of this Sectoral Annex includes the following cases:
 - (a) a Party entirely or partially changes its applicable laws, regulations and/or administrative provisions listed in Part B of this Sectoral Annex, whether or not those names are changed;

 - (b) a Party repeals its applicable laws, regulations and/or administrative provisions listed in Part B of this Sectoral Annex and adopts new laws, regulations and/or administrative provisions substituting for the previous laws, regulations and/or administrative provisions, whether or not the previous names are changed; and

 - (c) a Party incorporates the whole or a relevant part of its applicable laws, regulations and/or administrative provisions listed in Part B of this Sectoral Annex into other laws, regulations and/or administrative provisions.

PART B

SECTION I: THE APPLICABLE LAWS, REGULATIONS AND ADMINISTRATIVE PROVISIONS STIPULATING ELECTRICAL PRODUCTS

THE UNITED KINGDOM	JAPAN
Electromagnetic Compatibility Regulations 2016 (SI 2016/1091) and amendments thereto	<ol style="list-style-type: none"><li data-bbox="810 555 1382 696">1. Electrical Appliances and Materials Safety Law (Law No. 234 of 1961) and amendments thereto<li data-bbox="810 775 1382 976">2. Cabinet Order for Enforcement of the Electrical Appliances and Materials Safety Law (Cabinet Order No. 324 of 1962) and amendments thereto

SECTION II: THE APPLICABLE LAWS, REGULATIONS AND ADMINISTRATIVE
PROVISIONS STIPULATING THE REQUIREMENTS AND THE CONFORMITY
ASSESSMENT PROCEDURES

THE UNITED KINGDOM	JAPAN
<p>Electromagnetic Compatibility Regulations 2016 (SI 2016/1091) and amendments thereto</p>	<ol style="list-style-type: none"> 1. Electrical Appliances and Materials Safety Law (Law No. 234 of 1961) and amendments thereto 2. Regulation for Enforcement of the Electrical Appliances and Materials Safety Law (Ministerial Ordinance of Ministry of International Trade and Industry No. 84 of 1962) and amendments thereto 3. Ministerial Ordinance on Technical Standards for Electrical Appliances and Materials (Ministerial Ordinance of Ministry of Economy, Trade and Industry No. 34 of 2013) and amendments thereto 4. The Notification of the Interpretation of the Ministerial Ordinance on Technical Standards for Electrical Appliances and Materials (Notification of Ministry of Economy, Trade and Industry, 20130605 Shokyoku No. 3) and amendments thereto

SECTION III: DESIGNATING AUTHORITIES

THE UNITED KINGDOM	JAPAN
Department for Business, Energy and Industrial Strategy or an authority succeeding it	Ministry of Economy, Trade and Industry or an authority succeeding it

SECTION IV: THE APPLICABLE LAWS, REGULATIONS AND ADMINISTRATIVE
PROVISIONS STIPULATING THE CRITERIA FOR DESIGNATION

<p style="text-align: center;">THE CRITERIA TO BE APPLIED BY JAPAN IN DESIGNATING CONFORMITY ASSESSMENT BODIES TO ASSESS PRODUCTS AGAINST THE UNITED KINGDOM'S REQUIREMENTS</p>	<p style="text-align: center;">THE CRITERIA TO BE APPLIED BY THE UNITED KINGDOM IN DESIGNATING CONFORMITY ASSESSMENT BODIES TO ASSESS PRODUCTS AGAINST JAPAN'S REQUIREMENTS</p>
<p>Electromagnetic Compatibility Regulations 2016 (SI 2016/1091) and amendments thereto</p>	<ol style="list-style-type: none"> 1. Electrical Appliances and Materials Safety Law (Law No. 234 of 1961) and amendments thereto 2. Cabinet Order for Enforcement of the Electrical Appliances and Materials Safety Law (Cabinet Order No. 324 of 1962) and amendments thereto 3. Regulation for Enforcement of the Electrical Appliances and Materials Safety Law (Ministerial Ordinance of Ministry of International Trade and Industry No. 84 of 1962) and amendments thereto

SECTORAL ANNEX ON
GOOD LABORATORY PRACTICE (GLP) FOR CHEMICALS

PART A

1. This Sectoral Annex applies to:
 - (a) the confirmation of the compliance of test facilities with the principles of GLP for the testing of chemicals, being either substances or preparations, as set out in the laws, regulations and administrative provisions of each Party specified in Section I of Part B of this Sectoral Annex;
and
 - (b) the acceptance of the data generated by confirmed test facilities.

2. (a) For the purposes of this Sectoral Annex:
 - (i) "criteria for confirmation" means the principles of GLP as stipulated in the laws, regulations and administrative provisions of each Party specified in Section III of Part B of this Sectoral Annex and that are consistent with Annex II of the OECD Council Decision of 12 May 1981 [C(81)30(Final)] as amended by the OECD Council Decision of 26 November 1997 [C(97)186(Final)]; and
 - (ii) "verification" means the monitoring of the compliance of a test facility with the principles of GLP by procedures such as study audits and inspections that are set out in the laws, regulations and administrative provisions of each Party specified in Section III of Part B of this Sectoral Annex and that are consistent with the OECD Council Decision – Recommendation of 2 October 1989 [C(89)87(Final)], and in particular its Annexes I and II, as amended by the OECD Council Decision of 9 March 1995 [C(95)8(Final)].

(b) For the purpose of this Sectoral Annex, any term, unless otherwise defined in this Protocol, has the meaning assigned to it in the "OECD Principles of Good Laboratory Practice" as contained in Annex II of the OECD Council Decision of 12 May 1981 [C(81)30(Final)], the "Guides for Compliance Monitoring Procedures for Good Laboratory Practice" as contained in Annex I of the OECD Council Decision – Recommendation of 2 October 1989 [C(89)87(Final)], the GLP Consensus Document "The Application of the GLP Principles to Field Studies" (OECD Series on Principles of Good Laboratory Practice and Compliance Monitoring, Number 6), and all amendments made thereto.

(c) It is understood that the term "amendment" referred to in Part B of this Sectoral Annex includes the following cases:

- (i) a Party entirely or partially changes its applicable laws, regulations and/or administrative provisions listed in Part B of this Sectoral Annex, whether or not those names are changed;
- (ii) a Party repeals its applicable laws, regulations and/or administrative provisions listed in Part B of this Sectoral Annex and adopts new laws, regulations and/or administrative provisions substituting for the previous laws, regulations and/or administrative provisions, whether or not the previous names are changed; and
- (iii) a Party incorporates the whole or a relevant part of its applicable laws, regulations and/or administrative provisions listed in Part B of this Sectoral Annex into other laws, regulations and/or administrative provisions.

3. In making amendments to the laws, regulations and administrative provisions specified in Section III of Part B of this Sectoral Annex, the Parties should take account of the need to maintain consistency with the relevant decisions and recommendations of the OECD.

4. With respect to paragraph 2 of Article 2 of this Protocol, each Party shall, as a result of the acceptance of the confirmation of test facilities by the Competent Authorities of the other Party, accept the data for a test item generated by the confirmed test facilities as equivalent to the data generated by its own test facilities which are confirmed to be compliant with the principles of GLP, taking into account the equivalence of GLP compliance monitoring programme of both Parties, which are consistent with the OECD Council Decision-Recommendation of 2 October 1989 [C(89)87(Final)] as amended by the OECD Council Decision of 9 March 1995 [C(95)8(Final)], provided that:

- (a) a certificate or an alternative document on the GLP compliance status of the test facility issued by the Competent Authority of that other Party, in accordance with the applicable laws, regulations and administrative provisions of that other Party specified in Section III of Part B of this Sectoral Annex, is attached to the data; and
- (b) the testing for which the data is generated is covered by the principles of GLP in both Parties pursuant to the applicable laws, regulations and administrative provisions of each Party.

5.(a) The list of the confirmed facilities referred to in paragraphs 3 and 6 of Article 8 of this Protocol shall be provided in an appropriate agreed format and include the following information:

- (i) the name and address of the test facility;
 - (ii) the dates of verification or confirmation;
 - (iii) the GLP compliance status; and
 - (iv) the areas of expertise as listed in point 4 of the Appendix to Annex III of the OECD Council Decision-Recommendation of 2 October 1989 [C(89)87(Final)].
- (b) Each Party shall, to the extent possible, provide the other Party with additional information on the confirmed facilities upon a reasoned request by that other Party.

- (c) Each Party shall transmit to the other Party, without delay, information on any withdrawal of the certificate of a confirmed test facility if the facility has been found to be non-compliant with the principles of GLP.
6. (a) Each Party may request the other Party, by indicating in writing a reasoned doubt on whether a study was conducted in accordance with the principles of GLP, to conduct further inspections or study audits on a confirmed test facility, in accordance with the applicable laws, regulations and administrative provisions of that other Party.
- (b) The requested Party shall inform the requesting Party of the results of the inspections or study audits, or provide an explanation of why such an inspection or study audit has not been carried out.
 - (c) The requesting Party shall not be obliged to accept the data generated by the test facility concerned from the date on which the request is made, until the results of the further inspection or study audit conducted by the Competent Authority of the requested Party have reconfirmed the compliance of the test facility with the principles of GLP.
 - (d) If, in exceptional cases, doubts persist, and the requesting Party can justify a specific concern, that Party may contest the compliance of the test facility concerned in accordance with Article 7 of this Protocol.

PART B

SECTION I: THE APPLICABLE LAWS, REGULATIONS AND ADMINISTRATIVE PROVISIONS STIPULATING THE COVERAGE OF CHEMICALS SUBJECT TO TESTING IN ACCORDANCE WITH THE PRINCIPLES OF GLP

THE UNITED KINGDOM	JAPAN
<p>1. Medical Products:</p> <p>The Human Medicines Regulations 2012 (SI 2012/1916) and amendments thereto</p> <p>2. Veterinary Medicinal Products:</p> <p>The Veterinary Medicines Regulations 2013 (SI 2013/2033) and amendments thereto</p> <p>3. Plant Protection Products:</p> <p>(a) Plant Protection Products Regulations 2011 and amendments thereto</p> <p>(b) Plant Protection Products Regulations (Northern Ireland) 2011 and amendments thereto</p> <p>4. Biocides:</p> <p>Chemicals (Health and Safety) and Genetically Modified Organisms (Contained Use) (EU Exit) Regulations 2019 and amendments thereto</p>	<p>1. Pharmaceuticals:</p> <p>(a) Law concerning Securing Quality, Efficacy and Safety of Products including Pharmaceuticals and Medical Devices (Law No. 145 of 1960) and amendments thereto</p> <p>(b) Regulation for Enforcement of the Law concerning Securing Quality, Efficacy and Safety of Products including Pharmaceuticals and Medical Devices (Ministerial Ordinance of Ministry of Health and Welfare No. 1 of 1961) and amendments thereto</p> <p>2. Veterinary Drugs:</p> <p>(a) Law concerning Securing Quality, Efficacy and Safety of Products including Pharmaceuticals and Medical Devices (Law No. 145 of 1960) and amendments thereto</p>

THE UNITED KINGDOM	JAPAN
<p>5. Feed Additives:</p> <p>Regulation (EC) No 1831/2003 of the European Parliament and of the Council of 22 September 2003 on additives for use in animal nutrition, and United Kingdom law amendments thereto</p> <p>6. New and Existing Chemicals:</p> <p>Chemicals (Health and Safety) and Genetically Modified Organisms (Contained Use) (EU Exit) Regulations 2019 and amendments thereto</p> <p>7. Food Additives:</p> <p>Regulation (EC) No 1333/2008 of the European Parliament and of the Council of 16 December 2008 on food additives, and United Kingdom law amendments thereto</p> <p>8. Cosmetics:</p> <p>Regulation (EC) No 1223/2009 of the European Parliament and of the Council of 30 November 2009 on Cosmetic Products, and United Kingdom law amendments thereto</p>	<p>(b) Ordinance concerning Control of Veterinary Drugs Etc. (Ministerial Ordinance of Ministry of Agriculture, Forestry and Fisheries No. 107 of 2004) and amendments thereto</p> <p>3. Agricultural Chemicals:</p> <p>(a) Agricultural Chemicals Regulation Law (Law No. 82 of 1948) and amendments thereto</p> <p>(b) Ministerial Ordinance concerning Good Laboratory Practice for Agricultural Chemicals (Ministerial Ordinance of Ministry of Agriculture, Forestry and Fisheries No. 76 of 2018) and amendments thereto</p> <p>4. Feed Additives:</p> <p>(a) Law concerning Safety Assurance and Quality Improvement of Feed (Law No. 35 of 1953) and amendments thereto</p> <p>(b) Regarding Establishment of the Standards for Evaluation of Feed Additives (4 Chiku A No. 201 of 1992) and amendments thereto</p>

THE UNITED KINGDOM	JAPAN
	<p data-bbox="774 280 1117 313">5. Industrial Chemicals:</p> <p data-bbox="774 392 1340 593">Law concerning the Evaluation of Chemical Substances and Regulation of Their Manufacture, Etc. (Law No. 117 of 1973) and amendments thereto</p> <p data-bbox="774 660 1324 750">6. Chemical Substances Controlled for the Protection of Health of Workers:</p> <p data-bbox="774 828 1348 974">(a) Industrial Safety and Health Law (Law No. 57 of 1972) and amendments thereto</p> <p data-bbox="774 1052 1332 1243">(b) Cabinet Order for Enforcement of the Industrial Safety and Health Law (Cabinet Order No. 318 of 1972) and amendments thereto</p> <p data-bbox="774 1321 1308 1512">(c) Ordinance on Industrial Safety and Health (Ministerial Ordinance of Ministry of Labour No. 32 of 1972) and amendments thereto</p>

SECTION II: COMPETENT AUTHORITIES

THE UNITED KINGDOM	JAPAN
<p>For all:</p> <p>Department of Health and Social Care (Medicines and Healthcare products Regulatory Agency) or an authority succeeding it</p>	<p>For Pharmaceuticals:</p> <p>Ministry of Health, Labour and Welfare or an authority succeeding it</p> <p>For Veterinary Drugs:</p> <p>Ministry of Agriculture, Forestry and Fisheries or an authority succeeding it</p> <p>For agricultural chemicals:</p> <p>Ministry of Agriculture, Forestry and Fisheries or an authority succeeding it</p> <p>For Feed Additives:</p> <p>Ministry of Agriculture, Forestry and Fisheries or an authority succeeding it</p> <p>For Industrial Chemicals:</p> <p>Ministry of Health, Labour and Welfare or an authority succeeding it</p> <p>Ministry of Economy, Trade and Industry or an authority succeeding it</p>

THE UNITED KINGDOM	JAPAN
	<p data-bbox="774 280 1340 369">Ministry of the Environment or an authority succeeding it</p> <p data-bbox="774 448 1340 537">For Chemical Substances Controlled for the Protection of Health of Workers:</p> <p data-bbox="774 616 1340 705">Ministry of Health, Labour and Welfare or an authority succeeding it</p>

SECTION III: THE APPLICABLE LAWS, REGULATIONS AND ADMINISTRATIVE
PROVISIONS STIPULATING THE PRINCIPLES OF GLP, VERIFICATION AND
CONFIRMATION

THE UNITED KINGDOM	JAPAN
<p>The Good Laboratory Practice Regulations 1999 (SI 1999/3106) and amendments thereto</p>	<p>1. Pharmaceuticals:</p> <p>(a) Law concerning Securing Quality, Efficacy and Safety of Products Including Pharmaceuticals and Medical Devices (Law No. 145 of 1960) and amendments thereto</p> <p>(b) Ministerial Ordinance concerning Good Laboratory Practice for Non-clinical Laboratory Studies on Safety of Drugs (Ministerial Ordinance of Ministry of Health and Welfare No. 21 of 1997) and amendments thereto</p> <p>(c) Regarding Treatment of Materials concerning Non-clinical Laboratory Studies on Safety of Pharmaceuticals, Medical Devices and Regenerative Medicine Products Which Should Be Attached to the Application for the Products for Manufacturing and Marketing Approval Etc. (Yakushokushinsahatsu 1121 No. 9/Yakushokukisanhatsu 1121 No. 13 of 2014) and amendments thereto</p>

THE UNITED KINGDOM	JAPAN
	<p>(d) Regarding Guidelines for the Conduct of Pharmaceutical GLP On-site Inspection Conducted by Ministry of Health, Labour and Welfare (Yakushokushinsahatsu No. 0805003 of 2005) and amendments thereto</p> <p>2. Veterinary Drugs:</p> <p>(a) Law concerning Securing Quality, Efficacy and Safety of Products including Pharmaceuticals and Medical Devices (Law No. 145 of 1960) and amendments thereto</p> <p>(b) Ministerial Ordinance concerning Good Laboratory Practice for Non-clinical Laboratory Studies on Safety of Veterinary Drugs (Ministerial Ordinance of Ministry of Agriculture, Forestry and Fisheries No. 74 of 1997) and amendments thereto</p> <p>(c) Regarding Management of the Law concerning Securing Quality, Efficacy and Safety of Products including Pharmaceuticals and Medical Devices (12 Chiku A No. 729 of 2000) and amendments thereto</p>

THE UNITED KINGDOM	JAPAN
	<p data-bbox="774 280 1149 313">3. Agricultural Chemicals:</p> <p data-bbox="774 392 1300 526">(a) Agricultural Chemicals Regulation Law (Law No. 82 of 1948) and amendments thereto</p> <p data-bbox="774 616 1348 918">(b) Ministerial Ordinance concerning Good Laboratory Practice for Agricultural Chemicals (Ministerial Ordinance of Ministry of Agriculture, Forestry and Fisheries No. 76 of 2018) and amendments thereto</p> <p data-bbox="774 996 1348 1411">(c) Regarding Confirmation and Inspection on Compliance with the Requirements from Articles 5 to 19 of the Ministerial Ordinance concerning Good Laboratory Practice for Agricultural Chemicals (30 Shouan No. 4215 of 2018) and amendments thereto</p> <p data-bbox="774 1489 1045 1523">4. Feed Additives:</p> <p data-bbox="774 1601 1348 1803">(a) Law concerning Safety Assurance and Quality Improvement of Feed (Law No. 35 of 1953) and amendments thereto</p>

THE UNITED KINGDOM	JAPAN
	<p>(b) Regarding Standards for the Conduct of Animal Studies on Feed Additives (63 Chiku A No. 3039 of 1988) and amendments thereto</p> <p>(c) Regarding the Establishment of the Guidelines for the Inspection Based on the Standards for the Conduct of Animal Studies on Feed Additives (1 Chiku A No. 3441 of 1990) and amendments thereto</p> <p>5. Industrial Chemicals:</p> <p>(a) Law concerning the Evaluation of Chemical Substances and Regulation of Their Manufacture, Etc. (Law No. 117 of 1973) and amendments thereto</p> <p>(b) Ministerial Ordinance on Items Etc. of Test concerning New Chemical Substances and Study of Hazardous Properties of Chemical Substances Requiring Priority Assessment and Monitoring Chemical Substances (Ministerial Ordinance of Ministry of Health, Labour and Welfare, of Ministry of Economic Trade and Industry and of Ministry of the Environment No. 3 of 2010) and amendments thereto</p>

THE UNITED KINGDOM	JAPAN
	<p data-bbox="769 282 1342 1249">(c) The Notice on Tests designated by Minister for Health, Labour and Welfare, Minister for Economy, Trade and Industry and Minister for the Environment based on Paragraph 2 of Article 1, Article 3 and Subparagraph 4 of Article 5 of the Ministerial Ordinance on Items Etc. of Test concerning New Chemical Substances and Study of Hazardous Properties of Chemical Substances Requiring Priority Assessment and Monitoring Chemical Substances (Notice of Ministry of Health, Labour and Welfare, Ministry of Economy, Trade and Industry and Ministry of the Environment, No. 5 of 2011) and amendments thereto</p> <p data-bbox="769 1330 1342 1688">(d) Regarding the Good Laboratory Practice for test facilities conducting tests of New Chemical Substances Etc. (Yakusyokuhatsu 0331 No. 8/Heisei 23.03.29 Seikyoku No. 6/Kanhokihatsu No. 110331010 of 2011) and amendments thereto</p>

THE UNITED KINGDOM	JAPAN
	<p>(e) Regarding the Rules and Requirements for Test Results for Evaluating New Chemical Substances Etc. (Yakusyokuhatsu 0331 No. 9/Heisei 23.03.29 Seikyoku No. 7/Kanhokihatsu No. 110331011 of 2011) and amendments thereto</p> <p>6. Chemical Substances Controlled for the Protection of Health of Workers:</p> <p>(a) Industrial Safety and Health Law (Law No. 57 of 1972) and amendments thereto</p> <p>(b) Ordinance on Industrial Safety and Health (Ministerial Ordinance of Ministry of Labour No. 32 of 1972) and amendments thereto</p> <p>(c) The Notice on Standard to be Satisfied by the Test Facility Etc. under the Provisions of Paragraph 2 of Article 34-3 of the Ordinance on Industrial Safety and Health (Notice of Ministry of Labour No. 76 of 1988) and amendments thereto</p>

THE UNITED KINGDOM	JAPAN
	<p>(d) Regarding Implementation of the Ministerial Ordinance to Amend a Part of the Ordinance on Industrial Safety and Health, Ministerial Ordinance to Amend a Part of the Ordinance on Safety of Boiler and High Pressure Vessels and the Ministerial Ordinance to Amend a Part of the Ordinance on Preventing Organic Solvents Poisoning, Etc. (Kihatsu No. 602 of 1988) and amendments thereto</p> <p>(e) Regarding Establishment of the Guideline of Certification of Compliance of Test Facilities Etc. with GLP under the Industrial Safety and Health Law (Kihatsu No. 123 of 1989) and amendments thereto</p>

SECTORAL ANNEX ON
GOOD MANUFACTURING PRACTICE (GMP) FOR MEDICINAL PRODUCTS

PART A

1. This Sectoral Annex applies to:
 - (a) the confirmation of the compliance with GMP requirements of manufacturing facilities for medicinal products to which the GMP requirements of both Parties are applied in accordance with the laws, regulations and administrative provisions of each Party specified in Section I of Part B of this Sectoral Annex; and
 - (b) the acceptance of the data generated by confirmed manufacturing facilities (the certificate issued by confirmed manufacturing facilities in accordance with the provisions of Part A of this Sectoral Annex).

- 2.(a) For the purposes of this Sectoral Annex:
 - (i) "criteria for confirmation" means the GMP requirements;
 - (ii) "Good Manufacturing Practice (GMP)" means that part of quality assurance which ensures that products are consistently produced and controlled in accordance with the quality standards appropriate for their intended use and as required by the applicable marketing authorisation or product specifications;
 - (iii) "inspection" means an on-site evaluation of a manufacturing facility to determine whether such manufacturing facility is operating in compliance with GMP requirements including the requirements of the applicable marketing authorisation or product specifications. Such inspection is conducted in accordance with the laws, regulations and administrative provisions specified in Section I of Part B of this Sectoral Annex carried out by a Competent Authority listed in Section II of Part B of this Sectoral Annex, and may include pre-marketing and post-marketing inspection; and

- (iv) "medicinal products" means drugs which are industrially manufactured for human use as defined in the laws, regulations and administrative provisions of Japan specified in Section I of Part B of this Sectoral Annex, and medicinal products and intermediate products which are industrially manufactured for human use as defined in the laws, regulations and administrative provisions of the United Kingdom in Section I of Part B of this Sectoral Annex.

The definition of medicinal products above may include medicinal products intended for clinical trials, active ingredients, chemical and biological pharmaceuticals, immunologicals, radiopharmaceuticals, stable medicinal products derived from human blood or human plasma, and where appropriate, vitamins, minerals and herbal medicines.

- (b) It is understood that the term "amendment" referred to in Part B of this Sectoral Annex includes the following cases:
 - (i) a Party entirely or partially changes its applicable laws, regulations and/or administrative provisions listed in Part B of this Sectoral Annex, whether or not those names are changed;
 - (ii) a Party repeals its applicable laws, regulations and/or administrative provisions listed in Part B of this Sectoral Annex and adopts new laws, regulations and/or administrative provisions substituting for the previous laws, regulations and/or administrative provisions, whether or not the previous names are changed; and
 - (iii) a Party incorporates the whole or a relevant part of its applicable laws, regulations and/or administrative provisions listed in Part B of this Sectoral Annex into other laws, regulations and/or administrative provisions.

3. This Protocol does not cover mutual recognition of batch release (Kentei) referred to in Article 43 of the Law on Securing Quality, Efficacy and Safety of Products including Pharmaceuticals and Medical Devices (Law No. 145 of 1960) of Japan and batch release referred to in regulation 60A of the Human Medicines Regulation 2012 of the United Kingdom.

4. With respect to paragraph 2 of Article 2 of this Protocol, each Party shall, as a result of the acceptance of confirmation of manufacturing facilities carried out by the Competent Authorities of the other Party, accept, regarding the medicinal products for which its marketing authorisation has been issued or for which product specifications are applicable, the certificate issued by the confirmed manufacturing facilities of the conformity of each batch to the marketing authorisation or product specifications and exempt the importers from the testing of each batch, in accordance with the laws, regulations and administrative provisions of each Party specified in the Section I of Part B of this Sectoral Annex, taking into account the equivalence of GMP requirements of both Parties, provided that:

- (a) such certificate is issued by the confirmed manufacturing facilities on the results of a full qualitative analysis, a quantitative analysis of all the active constituents and all the other tests or checks;
- (b) the certificate contains a statement that the product has been manufactured in conformity with GMP requirements; and
- (c) both Parties apply the equivalent GMP requirements to the products of which the certificate is issued.

5. In the certificate issued by the confirmed manufacturing facilities and related to each batch to be exported, as referred to in paragraph 4, it will be certified, through the testing which is required for the manufacturing of medicinal products in accordance with the laws, regulations and administrative provisions of each Party specified in Section I of Part B of this Sectoral Annex, that each batch of medicinal products is manufactured as required by the applicable marketing authorisation or product specifications of the importing Party.

6. A sub-committee of the Joint Committee on Mutual Recognition will be established in particular to monitor the progress of the preparatory work set out in paragraph 9 of this Sectoral Annex and the operation of this Sectoral Annex. It will report to the Joint Committee on Mutual Recognition.

7. (a) The Parties will exchange information on, in particular:
- (i) GMP for specific products or classes of products;
 - (ii) new technical guidance or inspection procedures;
 - (iii) quality defects, batch recalls, counterfeiting and other problems concerning quality; and
 - (iv) any suspension or withdrawal of a manufacturing authorisation.
- (b) The Parties will agree detailed alert procedures through the sub-committee of the Joint Committee on Mutual Recognition to fulfil specific objectives of this Sectoral Annex.
- (c) Equivalence of GMP for specific products or classes of products will be coordinated according to a procedure established by the sub-committee of the Joint Committee on Mutual Recognition.
- (d) Notwithstanding paragraph 6 of Article 8 of this Protocol, each Party shall provide the other Party and the Joint Committee on Mutual Recognition with a list of the confirmed manufacturing facilities at the frequency to be decided by the Joint Committee on Mutual Recognition.
- (e) Each Party will, upon reasoned request by the other Party, provide a copy of the most recent inspection report on a confirmed facility within 30 days from the date of the request. If the requested Party conducts an additional inspection, that Party will provide a copy of the report of such additional inspection to the requesting Party within 60 days from the date of the request. If after the exchange of inspection reports there remains serious cause for concern on whether a manufacturing facility in the other Party complies with GMP requirements, each Party may request the other Party to conduct further inspections on that facility.
- (f) The Competent Authority of a Party will, upon request by an exporter, importer or the Competent Authority of the other Party, confirm that a manufacturing facility in its territory:

- (i) is appropriately authorised to manufacture medicinal products in accordance with its laws, regulations and administrative provisions specified in Section I of Part B of this Sectoral Annex;
- (ii) is regularly inspected by the Competent Authorities; and
- (iii) complies with its GMP requirements that are recognised by both Parties as equivalent.

8. With regard to paragraph 2 of Article 5 of this Protocol, the exporting Party shall, in accordance with its applicable laws, regulations and administrative provisions, inspect periodically the manufacturing facilities in order to ensure that the facilities fulfil its GMP requirements set out in the laws, regulations and administrative provisions of that Party specified in Section I of Part B of this Sectoral Annex.

9.(a) With respect to medicinal products for which the equivalence of GMP requirements have not been confirmed, Articles 2, 4, 5, 7 and subparagraph 2(a) of Article 10 of this Protocol relating to this Sectoral Annex and the provisions of this Sectoral Annex other than paragraph 6, subparagraph 7(b) and this paragraph shall not be applied before the 30th day after the date of exchange of diplomatic notes confirming to each other that the preparatory work is completed.

(b) Through the preparatory work, the Parties shall reconfirm the equivalence of GMP requirements and their implementation through the Joint Committee on Mutual Recognition. The Joint Committee on Mutual Recognition will decide the detailed procedures for implementing this Sectoral Annex.

PART B

SECTION I: THE APPLICABLE LAWS, REGULATIONS AND ADMINISTRATIVE PROVISIONS STIPULATING MEDICINAL PRODUCTS, GMP REQUIREMENTS FOR MEDICINAL PRODUCTS, VERIFICATION AND CONFIRMATION

THE UNITED KINGDOM	JAPAN
<p>The Human Medicines Regulations 2012 (SI 2012/1916) and amendments thereto</p>	<ol style="list-style-type: none"> <li data-bbox="774 616 1348 862">1. Law concerning Securing Quality, Efficacy and Safety of Products including Pharmaceuticals and Medical Devices (Law No. 145 of 1960) and amendments thereto <li data-bbox="774 952 1348 1243">2. Cabinet Order for Enforcement of the Law concerning Securing Quality, Efficacy and Safety of Products including Pharmaceuticals and Medical Devices (Cabinet Order No. 11 of 1961) and amendments thereto <li data-bbox="774 1332 1348 1691">3. Regulation for Enforcement of the Law concerning Securing Quality, Efficacy and Safety of Products including Pharmaceuticals and Medical Devices (Ministerial Ordinance of Ministry of Health and Welfare No. 1 of 1961) and amendments thereto

THE UNITED KINGDOM	JAPAN
	<p data-bbox="770 282 1350 1249">4. The Notice on Pharmaceuticals Designated by the Minister for Health, Labour and Welfare under the Provisions of Subparagraphs 6 and 7 of Paragraph 1 of Article 20 of the Cabinet Order for Enforcement of the Law concerning Securing Quality, Efficacy and Safety of Products including Pharmaceuticals and Medical Devices, and under the Provisions of Subparagraphs 6 and 7 of Article 96 of the Regulation for Enforcement of the Law concerning Securing Quality, Efficacy and Safety of Products including Pharmaceuticals and Medical Devices (Notice of Ministry of Health, Labour and Welfare No. 431 of 2004) and amendments thereto</p> <p data-bbox="770 1330 1342 1581">5. Ordinance concerning Facilities and Equipments for Pharmacies Etc. (Ministerial Ordinance of Ministry of Health and Welfare No. 2 of 1961) and amendments thereto</p>

THE UNITED KINGDOM	JAPAN
	<p>6. Ministerial Ordinance concerning the Standard of Manufacturing Control and Quality Control for Drugs and Quasi Drugs (Ministerial Ordinance of Ministry of Health, Labour and Welfare No. 179 of 2004) and amendments thereto</p>

SECTION II: COMPETENT AUTHORITIES

THE UNITED KINGDOM	JAPAN
Medicines and Healthcare Products Regulatory Agency or an authority succeeding it	Ministry of Health, Labour and Welfare or an authority succeeding it

CCS0720926350

978-1-5286-2197-7