

APPENDIX A

TARIFF RATE QUOTAS OF JAPAN

Section A: General Provisions

1. For the purposes of paragraph 4(jjj) of the General Notes of the Tariff Schedule of Japan, customs duties on originating goods provided for in the tariff items indicated with “TWQ-n” or “CSQ-n” in Column “Remarks” in the Tariff Schedule of Japan shall be governed by the terms of the TRQ for that specific tariff items, as set out in this Appendix, beginning on the date of entry into force of this Agreement for Japan.
2. For the purposes of implementing annual stages in this Appendix, the following shall apply:
 - (a) the reduction for Year 1 shall take place on the date of entry into force of this Agreement for Japan; and
 - (b) the subsequent annual reductions shall take place on April 1 of each following year.
3. For the purposes of this Appendix, **year** means, with respect to Year 1, the period from the date of entry into force of this Agreement for Japan until the following March 31 and, with respect to each subsequent Year, the twelve-month period which starts on April 1 of that year.
4. In this Appendix, the descriptions of product or products in the title of each TRQ are not necessarily exhaustive. These descriptions are included solely to assist users in understanding this Appendix and shall not alter or supersede the coverage for each TRQ established by reference to the relevant tariff items.

Section B: TPP Wide TRQs (TWQs)

1. TWQ-JP1: Wheat Products

- (a) The aggregate quota quantity of originating goods provided for in the tariff items set out in subparagraph (c) from the other Parties that shall be duty-free, subject to an import mark-up applied by Japan as provided in subparagraph (d), in a particular year is specified below:

<u>Year</u>	<u>Aggregate quota quantity (Metric Tonnes)</u>
1	7,500
2	8,000
3	8,500
4	9,000
5	9,500
6	10,000

For Year 7 and for each subsequent year, the aggregate quota quantity shall remain at 10,000 metric tonnes.

- (b) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (c) from the other Parties imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff items 190410.221, 190420.221, 190430.010, 190490.210 and 210690.214.
- (d) TWQ-JP1 shall be established outside the tariff-rate quota in Japan's Schedule to the WTO Agreement and shall be administered by the Ministry of Agriculture, Forestry and Fisheries of Japan (MAFF), or its successor, as a State Trading Enterprise using a simultaneous buy-sell (SBS) mechanism. Japan may collect the import mark-up for goods imported under the TRQ set out in this paragraph. The amount of the import mark-up shall not exceed the amount permitted for the good under Japan's Schedule to the WTO Agreement.

2. **TWQ-JP2: Food Preparations Made Primarily of Wheat**

- (a) The aggregate quota quantity of originating goods provided for in the tariff items set out in subparagraph (c) from the other Parties that shall be duty-free in a particular year is specified below:

<u>Year</u>	<u>Aggregate quota quantity (Metric Tonnes)</u>
1	15,000
2	16,500
3	18,000
4	19,500
5	21,000
6	22,500

For Year 7 and for each subsequent year, the aggregate quota quantity shall remain at 22,500 metric tonnes.

- (b) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (c) from the other Parties imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff items 190190.242, 190190.247, 190190.252 and 190190.267.
- (d) TWQ-JP2 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

3. **TWQ-JP3: Wheat Flour, Pellets, Rolled and Food Preparations**

- (a) The aggregate quota quantity of originating goods provided for in the tariff items set out in subparagraph (c) from the other Parties that shall be duty-free, subject to an import mark-up applied by Japan as provided in subparagraph (d), in a particular year is specified below:

<u>Year</u>	<u>Aggregate quota quantity (Metric Tonnes)</u>
1	5,000
2	5,500
3	6,000
4	6,500
5	7,000
6	7,500

For Year 7 and for each subsequent year, the aggregate quota quantity shall remain at 7,500 metric tonnes.

- (b) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (c) from the other Parties imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff items 110100.011, 110100.091, 110290.210, 110311.010, 110319.210, 110320.110, 110320.510, 110419.111, 110419.121, 110429.111, 110429.121, 110811.010, 190120.131, 190120.151, 190190.151 and 190190.171.
- (d) TWQ-JP3 shall be established outside the tariff-rate quota in Japan's Schedule to the WTO Agreement and shall be administered by MAFF, or its successor, as a State Trading Enterprise using a SBS mechanism. Japan may collect the import mark-up for goods imported under the TRQ set out in this paragraph. The amount of the import mark-up shall not exceed the amount permitted for the good under Japan's Schedule to the WTO Agreement.

4. **TWQ-JP4: Uncooked Udon, Somen and Soba**

- (a) The aggregate quota quantity of originating goods provided for in the tariff item set out in subparagraph (c) from the other Parties that shall be duty-free in a particular year is specified below:

<u>Year</u>	<u>Aggregate quota quantity (Metric Tonnes)</u>
1	100

For Year 2 and for each subsequent year, the aggregate quota quantity shall remain at 100 metric tonnes.

- (b) The rate of customs duty on originating goods provided for in the tariff item set out in subparagraph (c) from the other Parties imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff item 190219.092.
- (d) TWQ-JP4 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

5. TWQ-JP5: Food Preparations of Barley

- (a) The aggregate quota quantity of originating goods provided for in the tariff items set out in subparagraph (c) from the other Parties that shall be duty-free, subject to an import mark-up applied by Japan as provided in subparagraph (d), in a particular year is specified below:

<u>Year</u>	<u>Aggregate quota quantity (Metric Tonnes)</u>
1	100
2	103
3	106
4	109
5	112
6	115

For Year 7 and for each subsequent year, the aggregate quota quantity shall remain at 115 metric tonnes.

- (b) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (c) from the other Parties imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff items 190120.141, 190190.161, 190420.231, 190490.310 and 210690.216.
- (d) TWQ-JP5 shall be established outside the tariff-rate quota in Japan's Schedule to the WTO Agreement and shall be administered by MAFF, or its successor, as a State Trading Enterprise using a SBS mechanism. Japan may collect the import mark-up for goods imported under the TRQ set out in this paragraph. The amount of the import mark-up shall not exceed the amount permitted for the good under Japan's Schedule to the WTO Agreement.

6. **TWQ-JP6: Barley Flour, Groats and Pellets**

- (a) The aggregate quota quantity of originating goods provided for in the tariff items set out in subparagraph (c) from the other Parties that shall be duty-free, subject to an import mark-up applied by Japan as provided in subparagraph (d), in a particular year is specified below:

<u>Year</u>	<u>Aggregate quota quantity (Metric Tonnes)</u>
1	300
2	340
3	380
4	420
5	460
6	500

For Year 7 and for each subsequent year, the aggregate quota quantity shall remain at 500 metric tonnes.

- (b) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (c) from the other Parties imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff items 110290.110, 110319.110, 110320.410, 110419.410, 110429.410 and 190410.231.
- (d) TWQ-JP6 shall be established outside the tariff-rate quota in Japan's Schedule to the WTO Agreement and shall be administered by MAFF, or its successor, as a State Trading Enterprise using a SBS mechanism. Japan may collect the import mark-up for goods imported under the TRQ set out in this paragraph. The amount of the import mark-up shall not exceed the amount permitted for the good under Japan's Schedule to the WTO Agreement.

7. **TWQ-JP7: Barley**

- (a) The aggregate quota quantity of originating goods provided for in the tariff items set out in subparagraph (c) from the other Parties that shall be duty-free, subject to an import mark-up applied by Japan as provided in subparagraphs (e) and (f), and the maximum import mark-up to set the minimum selling price for each year for those goods, in a particular year are specified below:

Year	Aggregate quota quantity (Metric Tonnes)	Maximum import mark-up to set the minimum selling price (yen/kg)
1	25,000	7.6
2	30,000	7.2
3	35,000	6.8
4	40,000	6.4
5	45,000	6.0
6	50,000	5.6
7	55,000	5.2
8	60,000	4.8
9	65,000	4.4

For Year 10 and for each subsequent year, the aggregate quota quantity shall remain at 65,000 metric tonnes. For Year 10 and for each subsequent year, the maximum import mark-up to set the minimum selling price shall remain at 4.4 yen per kilogramme.

- (b) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (c) from the other Parties imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff items 100310.010 and 100390.019.
- (d) TWQ-JP7 shall be established outside the tariff-rate quota in Japan's Schedule to the WTO Agreement and shall be administered by MAFF, or its successor, as a State Trading Enterprise using a SBS mechanism. A longer shipping period based on a trading contract between an importer and a producer shall be allowed.

- (e) For the purposes of TWQ-JP7, **maximum import mark-up to set the minimum selling price** means the maximum amount that MAFF, or its successor, may add to the amount paid for goods when it sets the minimum selling price at or above which MAFF, or its successor, shall not reject a bid in an SBS tender unless the tender amount in the SBS tender is fully subscribed through higher bids.

- (f) The difference between the amount paid by the purchaser in an SBS transaction for goods and the amount paid by MAFF, or its successor, for the goods shall be retained by MAFF, or its successor, as the import mark-up for the goods, which can be more than the maximum import mark-up to set the minimum selling price but shall not exceed the amount permitted for the goods under Japan's Schedule to the WTO Agreement.

8. **TWQ-JP8: Fresh Cheese for Use as Materials for Shredded Cheese**

- (a) The in-quota rate of customs duty on originating goods provided for in the tariff item set out in subparagraph (c) from the other Parties shall be duty-free, when:
 - (i) the aggregate quota quantity for each year shall be stipulated by laws, regulations or ministerial ordinances of Japan in consideration of the quantity of prospective domestic production of natural cheese for use as materials for shredded cheese, and shall be set at a limit no less than the quantity of prospective domestic production of natural cheese for use as materials for shredded cheese multiplied by the ratio of 3.5; and
 - (ii) the quota quantity to be allocated for each application made by an importer shall not exceed the limit of the ratio in subparagraph (a)(i) multiplied by the quantity of natural cheese, specified in the application, produced from domestic milk and used by the importer for the production of shredded cheese in Japan.
- (b) The rate of customs duty on originating goods provided for in the tariff item set out in subparagraph (c) from the other Parties which do not meet the requirement set out in subparagraph (a) shall be treated in accordance with staging category B16 for cream cheese for containing fat content, by weight, not exceeding 45 per cent, JPR7 for cream cheese for containing fat content, by weight, exceeding 45 per cent, and MFN for others as set out in paragraph 4(bb), 4(oo) and 4(kkk) respectively of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff item 040610.090.
- (d) TWQ-JP8 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

9. **TWQ-JP9: Butter**

- (a) The aggregate quota quantity of originating goods provided for in the tariff items set out in subparagraph (d) from the other Parties, expressed in terms of whole milk equivalent metric tonnes calculated with a conversion factor listed in subparagraph (b) and the in-quota rate of customs duty for those originating goods in a particular year are specified below:

Year	Aggregate quota quantity (Whole Milk Equivalent, Metric Tonnes)	In-quota rate of customs duty for Butter
1	39,341	35% + 290 yen/kg
2	40,652	35% + 261 yen/kg
3	41,964	35% + 232 yen/kg
4	43,275	35% + 203 yen/kg
5	44,587	35% + 174 yen/kg
6	45,898	35% + 145 yen/kg
7	45,898	35% + 116 yen/kg
8	45,898	35% + 87 yen/kg
9	45,898	35% + 58 yen/kg
10	45,898	35% + 29 yen/kg
11	45,898	35%

For Year 12 and for each subsequent year, the aggregate quota quantity shall remain at 45,898 whole milk equivalent metric tonnes, and for Year 12 and for each subsequent year, the in-quota rate of customs duty shall remain at 35 per cent.

- (b) For the purposes of TWQ-JP9, the conversion factor set out in the right column of the following schedule indicates the coefficient for a calculation to obtain the weight in whole milk equivalent of the respective originating goods, expressed as tariff classification numbers set out in the left column in the following schedule:

Tariff classification number	Conversion factor
040510.129	12.34
040510.229	15.05
040520.090	12.34
040590.190	12.34
040590.229	15.05

- (c) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (d) from the other Parties imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (d) Subparagraphs (a), (b) and (c) shall apply to the originating goods provided for in the tariff items 040510.129, 040510.229, 040520.090, 040590.190 and 040590.229.
- (e) TWQ-JP9 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

10. **TWQ-JP10: Skimmed Milk Powder**

- (a) The aggregate quota quantity of originating goods provided for in the tariff items set out in subparagraph (d) from the other Parties, expressed in terms of whole milk equivalent metric tonnes calculated with a conversion factor listed in subparagraph (b) and the in-quota rate of customs duty for those originating goods in a particular year are specified below:

Year	Aggregate quota quantity (Whole Milk Equivalent, Metric Tonnes)	In-quota rate of customs duty for SMP (not containing added sugar)	In-quota rate of customs duty for SMP (containing added sugar)
1	20,659	25% + 130 yen/kg	35% + 130 yen/kg
2	21,348	25% + 117 yen/kg	35% + 117 yen/kg
3	22,036	25% + 104 yen/kg	35% + 104 yen/kg
4	22,725	25% + 91 yen/kg	35% + 91 yen/kg
5	23,413	25% + 78 yen/kg	35% + 78 yen/kg
6	24,102	25% + 65 yen/kg	35% + 65 yen/kg
7	24,102	25% + 52 yen/kg	35% + 52 yen/kg
8	24,102	25% + 39 yen/kg	35% + 39 yen/kg
9	24,102	25% + 26 yen/kg	35% + 26 yen/kg
10	24,102	25% + 13yen/kg	35% + 13yen/kg
11	24,102	25%	35%

For Year 12 and for each subsequent year, the aggregate quota quantity shall remain at 24,102 whole milk equivalent metric tonnes, and for Year 12 and for each subsequent year, the in-quota rate of customs duty shall remain at 25 per cent for skimmed milk powder (SMP) not containing added sugar, or 35 per cent for SMP containing added sugar.

- (b) For the purposes of TWQ-JP10, the conversion factor set out in the right column of the following schedule indicates the coefficient for a calculation to obtain the weight in whole milk equivalent of the respective originating goods, expressed as tariff classification numbers set out in the left column in the following schedule:

Tariff classification number	Conversion factor
040210.129	6.48
040210.212	6.48
040210.229	6.48
040221.212	6.84
040221.229	6.84
040229.291	6.84

- (c) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (d) from the other Parties imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (d) Subparagraphs (a), (b) and (c) shall apply to the originating goods provided for in the tariff items 040210.129, 040210.212, 040210.229, 040221.212, 040221.229 and 040229.291.
- (e) TWQ-JP10 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

11. TWQ-JP11: Milk Powder and Butter Milk Powder

- (a) The aggregate quota quantity of originating goods provided for in the tariff items set out in subparagraph (d) from the other Parties, expressed in terms of whole milk equivalent metric tonnes calculated with a conversion factor listed in subparagraph (b) and the in-quota rate of customs duty for those originating goods in a particular year are specified below:

Year	Aggregate quota quantity (Whole Milk Equivalent, Metric Tonnes)	In-quota rate of customs duty for Butter Milk Powder (not containing added sugar)	In-quota rate of customs duty for Butter Milk Powder (containing added sugar)	In-quota rate of customs duty for Milk Powder
1	1,500	25% + 200 yen/kg	35% + 200 yen/kg	30% + 210 yen/kg
2	1,650	25% + 180 yen/kg	35% + 180 yen/kg	30% + 189 yen/kg
3	1,800	25% + 160 yen/kg	35% + 160 yen/kg	30% + 168 yen/kg
4	1,950	25% + 140 yen/kg	35% + 140 yen/kg	30% + 147 yen/kg
5	2,100	25% + 120 yen/kg	35% + 120 yen/kg	30% + 126 yen/kg
6	2,250	25% + 100 yen/kg	35% + 100 yen/kg	30% + 105 yen/kg
7	2,250	25% + 80 yen/kg	35% + 80 yen/kg	30% + 84 yen/kg
8	2,250	25% + 60 yen/kg	35% + 60 yen/kg	30% + 63 yen/kg
9	2,250	25% + 40 yen/kg	35% + 40 yen/kg	30% + 42 yen/kg
10	2,250	25% + 20 yen/kg	35% + 20 yen/kg	30% + 21 yen/kg
11	2,250	25%	35%	30%

For Year 12 and for each subsequent year, the aggregate quota quantity shall remain at 2,250 whole milk equivalent metric tonnes, and for Year 12 and for each subsequent year, the in-quota rate of customs duty shall remain at 25 per cent for Butter Milk Powder not containing added sugar, 35 per cent for Butter Milk Powder containing added sugar, or 30 per cent for Milk Powder.

- (b) For the purposes of TWQ-JP11, the conversion factor set out in the right column of the following schedule indicates the coefficient for a calculation to obtain the weight in whole milk equivalent of the respective originating goods, expressed as tariff classification numbers set out in the left column in the following schedule:

Tariff classification number	Conversion factor
040221.119	8.9
040221.129	13.43
040229.119	8.9
040229.129	13.43
040390.113	6.48

040390.123	8.57
040390.133	13.43

- (c) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (d) from the other Parties imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (d) Subparagraphs (a), (b) and (c) shall apply to the originating goods provided for in the tariff items 040221.119, 040221.129, 040229.119, 040229.129, 040390.113, 040390.123 and 040390.133.
- (e) TWQ-JP11 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

12. **TWQ-JP12: Milk Powder**

(a) The in-quota rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (d) from the other Parties shall be duty-free, when:

(i) the aggregate volume of imports of the originating goods from the other Parties in any year does not exceed the aggregate quota quantity, expressed in terms of whole milk equivalent metric tonnes calculated with a conversion factor listed in subparagraph (b), specified below:

<u>Year</u>	Aggregate quota quantity (Whole Milk Equivalent, Metric Tonnes)
1	20,000
2	24,000
3	28,000
4	32,000
5	36,000
6	40,000
7	44,000
8	48,000
9	52,000
10	56,000
11	60,000

For Year 12 and for each subsequent year, the aggregate quota quantity shall remain at 60,000 metric tonnes; and

(ii) the quota quantity to be allocated for each application made by an importer shall not exceed the limit of three multiplied by the quantity of the milk powder, specified in application, produced from domestic milk and used by the importer for the production of chocolate in Japan.

(b) For the purposes of TWQ-JP12, the conversion factor set out in the right column of the following schedule indicates the coefficient for a calculation to obtain the weight in whole milk equivalent of the respective originating goods, expressed as tariff classification numbers set out in the left column in the following schedule:

Tariff classification number	Conversion factor
040221.119	8.9

040221.129	13.43
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- (c) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (d) from the other Parties imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (d) Subparagraphs (a), (b) and (c) shall apply to the originating goods provided for in the tariff items 040221.119 and 040221.129.
- (e) TWQ-JP12 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

13. **TWQ-JP13: Food Preparations Containing Cocoa**

- (a) The aggregate quota quantity of originating goods provided for in the tariff item set out in subparagraph (c) from the other Parties and the in-quota rate of customs duty in a particular year are specified below:

Year	Aggregate quota quantity (Metric Tonnes)	In-quota rate of customs duty (Per cent)
1	5,500	20.3
2	5,500	19.3
3	5,500	18.3
4	5,500	17.4
5	5,500	16.4
6	5,500	15.4
7	5,500	14.5
8	5,500	13.5
9	5,500	12.5
10	5,500	11.6
11	5,500	10.6

For Year 12 and for each subsequent year, the aggregate quota quantity shall remain at 5,500 metric tonnes. For Year 12 and for each subsequent year, the in-quota rate of customs duty shall remain at 10.6 per cent.

- (b) The rate of customs duty on originating goods provided for in the tariff item set out in subparagraph (c) from the other Parties imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff item 180620.290.
- (d) TWQ-JP13 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

14. **TWQ-JP14: Food Preparations Containing Cocoa**

(a) The in-quota rate of customs duty on originating goods provided for in the tariff item set out in subparagraph (c) from the other Parties shall be duty-free, when:

(i) the aggregate volume of imports of the originating goods from the other Parties in any year does not exceed the aggregate quota quantity specified below:

<u>Year</u>	<u>Aggregate quota quantity (Metric Tonnes)</u>
1	4,000
2	4,800
3	5,600
4	6,400
5	7,200
6	8,000
7	8,800
8	9,600
9	10,400
10	11,200
11	12,000

For Year 12 and for each subsequent year, the aggregate quota quantity shall remain at 12,000 metric tonnes; and

(ii) the quota quantity to be allocated for each application made by an importer shall not exceed the limit of three multiplied by the quantity of the milk powder, specified in application, produced from domestic milk and used by the importer for the production of chocolate in Japan.

(b) The rate of customs duty on originating goods provided for in the tariff item set out in subparagraph (c) from the other Parties imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.

(c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff item 180620.290.

(d) TWQ-JP14 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

15. **TWQ-JP15: Prepared Edible Fats and Oils**

- (a) The aggregate quota quantity of originating goods provided for in the tariff item set out in subparagraph (c) from the other Parties and the in-quota rate of customs duty in a particular year are specified below:

Year	Aggregate quota quantity (Metric Tonnes)	In-quota rate of customs duty (Per cent)
1	1,500	20.3
2	1,580	19.3
3	1,660	18.3
4	1,740	17.4
5	1,820	16.4
6	1,900	15.4
7	1,980	14.5
8	2,060	13.5
9	2,140	12.5
10	2,220	11.6
11	2,300	10.6

For Year 12 and for each subsequent year, the aggregate quota quantity shall remain at 2,300 metric tonnes. For Year 12 and for each subsequent year, the in-quota rate of customs duty shall remain at 10.6 per cent.

- (b) The rate of customs duty on originating goods provided for in the tariff item set out in subparagraph (c) from the other Parties imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff item 210690.291.
- (d) TWQ-JP15 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

16. **TWQ-JP16: Evaporated Milk**

(a) The in-quota rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (c) from the other Parties shall be duty-free, when:

(i) the aggregate volume of imports of the originating goods from the other Parties in any year does not exceed the aggregate quota quantity specified below:

<u>Year</u>	<u>Aggregate quota quantity (Metric Tonnes)</u>
1	1,500
2	2,150
3	2,800
4	3,450
5	4,100
6	4,750

For Year 7 and for each subsequent year, the aggregate quota quantity shall remain at 4,750 metric tonnes; and

(ii) the originating goods are liquid at ordinary temperature, approximately from 1 to 32 degrees Celsius.

(b) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (c) from the other Parties imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.

(c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff items 040291.129 and 040291.290.

(d) TWQ-JP16 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

17. **TWQ-JP17: Condensed Milk**

- (a) The aggregate quota quantity of originating goods provided for in the tariff items set out in subparagraph (c) from the other Parties that shall be duty-free in a particular year is specified below:

<u>Year</u>	<u>Aggregate quota quantity (Metric Tonnes)</u>
1	750

For Year 2 and for each subsequent year, the aggregate quota quantity shall remain at 750 metric tonnes.

- (b) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (c) from the other Parties imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff items 040299.129 and 040299.290.
- (d) TWQ-JP17 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

18. TWQ-JP18: Chewing Gum and Other Sugar Confectionery, Containing Cocoa

- (a) The aggregate quota quantity of originating goods provided for in the tariff items set out in subparagraph (c) from the other Parties that shall be duty-free in a particular year is specified below:

<u>Year</u>	<u>Aggregate quota quantity (Metric Tonnes)</u>
1	180
2	198
3	216
4	234
5	252
6	270
7	288
8	306
9	324
10	342
11	360

For Year 12 and for each subsequent year, the aggregate quota quantity shall remain at 360 metric tonnes.

- (b) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (c) from the other Parties imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff items 180620.111 and 180620.119.
- (d) TWQ-JP18 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

19. TWQ-JP19: Cocoa Preparations, Containing Added Sugar Weighing Not More Than 2 kg

- (a) The aggregate quota quantity of originating goods provided for in the tariff items set out in subparagraph (c) from the other Parties that shall be duty-free in a particular year is specified below:

<u>Year</u>	<u>Aggregate quota quantity (Metric Tonnes)</u>
1	2,700
2	2,930
3	3,160
4	3,390
5	3,620
6	3,850
7	4,080
8	4,310
9	4,540
10	4,770
11	5,000

For Year 12 and for each subsequent year, the aggregate quota quantity shall remain at 5,000 metric tonnes.

- (b) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (c) from the other Parties imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff items 180632.211, 180632.219, 180690.211 and 180690.219.
- (d) TWQ-JP19 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

20. **TWQ-JP20: Coffee, Tea Mixes, Food Preparations and Doughs**

- (a) The aggregate quota quantity of originating goods provided for in the tariff items set out in subparagraph (c) from the other Parties that shall be duty-free in a particular year is specified below:

<u>Year</u>	<u>Aggregate quota quantity (Metric Tonnes)</u>
1	8,600
2	8,940
3	9,280
4	9,620
5	9,960
6	10,300
7	10,640
8	10,980
9	11,320
10	11,660
11	12,000

For Year 12 and for each subsequent year, the aggregate quota quantity shall remain at 12,000 metric tonnes.

- (b) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (c) from the other Parties imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff items 170290.219, 190120.239, 190190.217, 190190.248, 190190.253, 210112.110, 210112.246, 210120.246, 210690.251, 210690.271, 210690.272, 210690.279 and 210690.281.
- (d) TWQ-JP20 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

21. **TWQ-JP21: Preparations of Peas, Beans and Leguminous Vegetables**

- (a) The aggregate quota quantity of originating goods provided for in the tariff items set out in subparagraph (c) from the other Parties that shall be duty-free in a particular year is specified below:

<u>Year</u>	<u>Aggregate quota quantity (Metric Tonnes)</u>
1	380
2	464
3	548
4	632
5	716
6	800

For Year 7 and for each subsequent year, the aggregate quota quantity shall remain at 800 metric tonnes.

- (b) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (c) from the other Parties imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff items 200540.190, 200551.190 and 200599.119.
- (d) TWQ-JP21 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

22. **TWQ-JP22: Candies, White Chocolate and Confectionary**

- (a) The aggregate quota quantity of originating goods provided for in the tariff items set out in subparagraph (c) from the other Parties that shall be duty-free in a particular year is specified below:

<u>Year</u>	<u>Aggregate quota quantity (Metric Tonnes)</u>
1	3,000
2	3,300
3	3,600
4	3,900
5	4,200
6	4,500
7	4,800
8	5,100
9	5,400
10	5,700
11	6,000

For Year 12 and for each subsequent year, the aggregate quota quantity shall remain at 6,000 metric tonnes.

- (b) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (c) from the other Parties imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff items 170490.210, 170490.230 and 170490.290.
- (d) TWQ-JP22 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

23. **TWQ-JP23: Chocolate**

- (a) The aggregate quota quantity of originating goods provided for in the tariff items set out in subparagraph (c) from the other Parties that shall be duty-free in a particular year is specified below:

<u>Year</u>	<u>Aggregate quota quantity (Metric Tonnes)</u>
1	9,100
2	9,990
3	10,880
4	11,770
5	12,660
6	13,550
7	14,440
8	15,330
9	16,220
10	17,110
11	18,000

For Year 12 and for each subsequent year, the aggregate quota quantity shall remain at 18,000 metric tonnes.

- (b) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (c) from the other Parties imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff items 180631.000, 180632.100 and 180690.100.
- (d) TWQ-JP23 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

24. **TWQ-JP24: Food Preparations**

- (a) The aggregate quota quantity of originating goods provided for in the tariff item set out in subparagraph (c) from the other Parties that shall be duty-free in a particular year is specified below:

<u>Year</u>	<u>Aggregate quota quantity (Metric Tonnes)</u>
1	1,920
2	2,028
3	2,136
4	2,244
5	2,352
6	2,460
7	2,568
8	2,676
9	2,784
10	2,892
11	3,000

For Year 12 and for each subsequent year, the aggregate quota quantity shall remain at 3,000 metric tonnes.

- (b) The rate of customs duty on originating goods provided for in the tariff item set out in subparagraph (c) from the other Parties imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff item 210690.590.
- (d) TWQ-JP24 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

25. **TWQ-JP25: Cane Sugar Under 98.5 Polarimetric**

(a) The in-quota rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (c) from the other Parties shall be duty-free, when:

(i) the aggregate volume of imports of the originating goods from the other Parties in any year does not exceed the aggregate quota quantity specified below:

Year	Aggregate quota quantity (Metric Tonnes)
1	20.0
2	20.5
3	21.0
4	21.5
5	22.0
6	22.5
7	23.0
8	23.5
9	24.0
10	24.5
11	25.0

For Year 12 and for each subsequent year, the aggregate quota quantity shall remain at 25 metric tonnes; and

(ii) the originating goods are in containers for retail sale and do not exceed a net weight of 1 kilogramme per container.

(b) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (c) from the other Parties imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.

(c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff items 170113.000 and 170114.190.

(d) TWQ-JP25 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

26. **TWQ-JP26: Cocoa Powder**

- (a) The aggregate quota quantity of originating goods provided for in the tariff item set out in subparagraph (c) from the other Parties and the in-quota rate of customs duty in a particular year are specified below:

Year	Aggregate quota quantity (Metric Tonnes)	In-quota rate of customs duty (Per cent)
1	5,000	28.4
2	5,500	27.0
3	6,000	25.7
4	6,500	24.3
5	7,000	23.0
6	7,500	21.6
7	7,500	20.3
8	7,500	18.9
9	7,500	17.6
10	7,500	16.2
11	7,500	14.9

For Year 12 and for each subsequent year, the aggregate quota quantity shall remain at 7,500 metric tonnes. For Year 12 and for each subsequent year, the in-quota rate of customs duty shall remain at 14.9 per cent.

- (b) The rate of customs duty on originating goods provided for in the tariff item set out in subparagraph (c) from the other Parties imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff item 180610.100.
- (d) TWQ-JP26 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

27. TWQ-JP27: Cocoa Preparations, Containing Added Sugar Weighing More Than 2 kg

- (a) The aggregate quota quantity of originating goods provided for in the tariff item set out in subparagraph (c) from the other Parties and the in-quota rate of customs duty in a particular year are specified below:

<u>Year</u>	<u>Aggregate quota quantity (Metric Tonnes)</u>	<u>In-quota rate of customs duty (Per cent)</u>
1	12,000	26.9
2	13,320	25.9
3	14,640	24.9
4	15,960	23.9
5	17,280	22.9
6	18,600	21.8
7	18,600	20.8
8	18,600	19.8
9	18,600	18.8
10	18,600	17.8
11	18,600	16.8

For Year 12 and for each subsequent year, the aggregate quota quantity shall remain at 18,600 metric tonnes. For Year 12 and for each subsequent year, the in-quota rate of customs duty shall remain at 16.8 per cent.

- (b) The rate of customs duty on originating goods provided for in the tariff item set out in subparagraph (c) from the other Parties imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff item 180620.190.
- (d) TWQ-JP27 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

28. **TWQ-JP28: Food Preparations**

- (a) The aggregate quota quantity of originating goods provided for in the tariff item set out in subparagraph (c) from the other Parties and the in-quota rate of customs duty in a particular year are specified below:

Year	Aggregate quota quantity (Metric Tonnes)	In-quota rate of customs duty (Per cent)
1	2,200	26.7
2	2,250	25.4
3	2,300	24.1
4	2,350	22.9
5	2,400	21.6
6	2,450	20.3
7	2,500	19.0
8	2,550	17.8
9	2,600	16.5
10	2,650	15.2
11	2,700	14.0

For Year 12 and for each subsequent year, the aggregate quota quantity shall remain at 2,700 metric tonnes. For Year 12 and for each subsequent year, the in-quota rate of customs duty shall remain at 14.0 per cent.

- (b) The rate of customs duty on originating goods provided for in the tariff item set out in subparagraph (c) from the other Parties imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff item 190190.211.
- (d) TWQ-JP28 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

29. TWQ-JP29: Food Preparation Containing More Than 50 Per Cent of Sucrose

- (a) The aggregate quota quantity of originating goods provided for in the tariff item set out in subparagraph (c) from the other Parties and the in-quota rate of customs duty in a particular year are specified below:

<u>Year</u>	Aggregate quota quantity (Metric Tonnes)	In-quota rate of customs duty (Per cent)
1	10,500	28.7
2	10,680	27.6
3	10,860	26.5
4	11,040	25.4
5	11,220	24.3
6	11,400	23.3
7	11,580	22.2
8	11,760	21.1
9	11,940	20.0
10	12,120	18.9
11	12,300	17.9

For Year 12 and for each subsequent year, the aggregate quota quantity shall remain at 12,300 metric tonnes. For Year 12 and for each subsequent year, the in-quota rate of customs duty shall remain at 17.9 per cent.

- (b) The rate of customs duty on originating goods provided for in the tariff item set out in subparagraph (c) from the other Parties imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff item 190190.219.
- (d) TWQ-JP29 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

30. **TWQ-JP30: Food Preparations (Sugar is the Largest Ingredient)**

- (a) The aggregate quota quantity of originating goods provided for in the tariff items set out in subparagraph (c) from the other Parties that shall be duty-free in a particular year is specified below:

<u>Year</u>	<u>Aggregate quota quantity (Metric Tonnes)</u>
1	50
2	55
3	60
4	65
5	70
6	75

For Year 7 and for each subsequent year, the aggregate quota quantity shall remain at 75 metric tonnes.

- (b) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (c) from the other Parties imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff items 210690.282 and 210690.510.
- (d) TWQ-JP30 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

31. **TWQ-JP31: Food Preparations Containing Sugar and Dairy**

- (a) The aggregate quota quantity of originating goods provided for in the tariff item set out in subparagraph (c) from the other Parties and the in-quota rate of customs duty in a particular year are specified below.

Year	Aggregate quota quantity (Metric Tonnes)	In-quota rate of customs duty (Per cent)
1	5,500	28.7
2	6,040	27.6
3	6,580	26.5
4	7,120	25.4
5	7,660	24.3
6	8,200	23.3
7	8,200	22.2
8	8,200	21.1
9	8,200	20.0
10	8,200	18.9
11	8,200	17.9

For Year 12 and for each subsequent year, the aggregate quota quantity shall remain at 8,200 metric tonnes. For Year 12 and for each subsequent year, the in-quota rate of customs duty shall remain at 17.9 per cent.

- (b) The rate of customs duty on originating goods provided for in the tariff item set out in subparagraph (c) from the other Parties imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff item 210690.284.
- (d) TWQ-JP31 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

32. **TWQ-JP32: Sugar**

(a) The in-quota rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (c) from the other Parties shall be duty-free, subject to levies which shall be refunded in accordance with the laws and regulations of Japan, when:

(i) the aggregate volume of imports of the originating goods from the other Parties in any year does not exceed the aggregate quota quantity specified below:

<u>Year</u>	<u>Aggregate quota quantity (Metric Tonnes)</u>
1	500

For Year 2 and for each subsequent year, the aggregate quota quantity shall remain at 500 metric tonnes; and

(ii) the originating goods are imported with certificate of product testing and development which certifies the originating goods meet criteria and conditions set out in the laws and regulations of Japan.

(b) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (c) from the other Parties imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.

(c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff items 170112.100, 170112.200, 170114.110, 170114.200, 170191.000, 170199.100, 170199.200, 170290.110, 170290.211, 170290.521 and 210690.221.

(d) TWQ-JP32 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate shall be issued by Japan.

33. **TWQ-JP33: Starch**

- (a) The aggregate quota quantity of originating goods provided for in the tariff items set out in subparagraph (d) in a particular year is specified below:

<u>Year</u>	<u>Aggregate quota quantity (Metric Tonnes)</u>
1	7,500

For Year 2 and for each subsequent year, the aggregate quota quantity shall remain at 7,500 metric tonnes.

- (b) (i) The in-quota rate of customs duty on originating goods provided for in the tariff items 110812.090, 110813.090, 110814.090, 110819.019 and 110819.099 from the other Parties shall be duty-free, subject to levy of up to 25 per cent only if those originating goods are imported for manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue.
- (ii) The in-quota rate of customs duty on originating goods provided for in the tariff item 110812.090 imported for the other purposes than those stipulated in subparagraph (b)(i) shall be 12.5 per cent.
- (iii) The in-quota rate of customs duty on originating goods provided for in the tariff items 190120.159 (not containing added sugar) and 190190.179 (not containing added sugar) shall be 16 per cent.
- (iv) The in-quota rate of customs duty on originating goods provided for in the tariff items 110813.090, 110814.090, 110819.019 and 110819.099 imported for the other purposes than those stipulated in subparagraph (b)(i) shall be 25 per cent.
- (v) The in-quota rate of customs duty on originating goods provided for in the tariff items 110820.090, 190120.159 (containing added sugar) and 190190.179 (containing added sugar) shall be 25 per cent.
- (c) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (d) from the other Parties imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging

category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.

- (d) Subparagraphs (a), (b) and (c) shall apply to the originating goods provided for in the tariff items 110812.090, 110813.090, 110814.090, 110819.019, 110819.099, 110820.090, 190120.159 and 190190.179.
- (e) TWQ-JP33 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

Section C: Country-Specific TRQs (CSQs)

1. CSQ-JP1: Rice for the United States

- (a) The aggregate quota quantity of originating goods provided for in the tariff items set out in subparagraph (c) from the United States that shall be duty-free, subject to an import mark-up applied by Japan as provided in subparagraph (e), in a particular year is specified below:

Year	Aggregate quota quantity (Metric Tonnes)
1	50,000
2	50,000
3	50,000
4	52,000
5	54,000
6	56,000
7	58,000
8	60,000
9	62,000
10	64,000
11	66,000
12	68,000
13	70,000

For Year 14 and for each subsequent year, the aggregate quota quantity shall remain at 70,000 metric tonnes.

- (b) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (c) from the United States imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff items 100610.010, 100620.010, 100630.010, 100640.010, 110290.310, 110319.510, 110320.350, 110419.250, 110429.250, 190120.122, 190120.162, 190190.142, 190190.587, 190410.211, 190420.211, 190490.120 and 210690.517.
- (d) For the purposes of CSQ-JP1, a good is from the United States if the good is harvested in the United States or produced in the United States from rice harvested in the United States.

- (e) CSQ-JP1 shall be established outside the tariff-rate quota in Japan's Schedule to the WTO Agreement and shall be administered by MAFF, or its successor, as a State Trading Enterprise using a SBS mechanism. Japan may collect the import mark-up for goods imported under the TRQ set out in this paragraph. 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. **CSQ-JP2: Rice for Australia**

- (a) The aggregate quota quantity of originating goods provided for in the tariff items set out in subparagraph (c) from Australia that shall be duty-free, subject to an import mark-up applied by Japan as provided in subparagraph (e), in a particular year is specified below:

<u>Year</u>	<u>Aggregate quota quantity (Metric Tonnes)</u>
1	6,000
2	6,000
3	6,000
4	6,240
5	6,480
6	6,720
7	6,960
8	7,200
9	7,440
10	7,680
11	7,920
12	8,160
13	8,400

For Year 14 and for each subsequent year, the aggregate quota quantity shall remain at 8,400 metric tonnes.

- (b) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (c) from Australia imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff items 100610.010, 100620.010, 100630.010, 100640.010, 110290.310, 110319.510, 110320.350, 110419.250, 110429.250, 190120.122, 190120.162, 190190.142, 190190.587, 190410.211, 190420.211, 190490.120 and 210690.517.
- (d) For the purposes of CSQ-JP2, a good is from Australia if the good is harvested in Australia or produced in Australia from rice harvested in Australia.

- (e) CSQ-JP2 shall be established outside the tariff-rate quota in Japan's Schedule to the WTO Agreement and shall be administered by MAFF, or its successor, as a State Trading Enterprise using a SBS mechanism. Japan may collect the import mark-up for goods imported under the TRQ set out in this paragraph. The amount of the import mark-up shall not exceed the amount permitted for the goods under Japan's Schedule to the WTO Agreement.

3. **CSQ-JP3: Mixes and Doughs and Cake Mixes for the United States**

- (a) The aggregate quota quantity of originating goods provided for in the tariff items set out in subparagraph (c) from the United States that shall be duty-free in a particular year is specified below:

<u>Year</u>	<u>Aggregate quota quantity (Metric Tonnes)</u>
1	10,500
2	10,800
3	11,100
4	11,400
5	11,700
6	12,000

For Year 7 and for each subsequent year, the aggregate quota quantity shall remain at 12,000 metric tonnes.

- (b) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (c) from the United States imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff items 190120.222, 190120.232, 190120.235 and 190120.243.
- (d) For the purposes of CSQ-JP3, a good is from the United States if the good is produced in the United States exclusively from materials produced in the United States or from any materials not produced in the United States classified in a different HS Chapter than the one for the good.
- (e) CSQ-JP3 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

4. CSQ-JP4: Mixes and Doughs and Cake Mixes for Parties Other than the United States

- (a) The aggregate quota quantity of originating goods provided for in the tariff items set out in subparagraph (c) from other Parties other than the United States that shall be duty-free in a particular year is specified below:

<u>Year</u>	<u>Aggregate quota quantity (Metric Tonnes)</u>
1	6,800
2	7,040
3	7,280
4	7,520
5	7,760
6	8,000

For Year 7 and for each subsequent year, the aggregate quota quantity shall remain at 8,000 metric tonnes.

- (b) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (c) from the other Parties except the United States imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff items 190120.222, 190120.232, 190120.235 and 190120.243.
- (d) For the purposes of CSQ-JP4, a good is from a Party other than the United States if the good is produced in one or more Parties other than the United States from:
- (i) materials produced in one or more Parties other than the United States;
 - (ii) other materials of a different HS Chapter than the HS Chapter of the good; or
 - (iii) a combination of materials set out in subparagraphs (i) and (ii).

- (e) CSQ-JP4 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

5. **CSQ-JP5: Wheat for the United States**

- (a) The aggregate quota quantity of originating goods provided for in the tariff items set out in subparagraph (d) from the United States that shall be duty-free, subject to an import mark-up applied by Japan as provided in subparagraphs (g) and (h), and the maximum import mark-up to set the minimum selling price for each year for those goods, in a particular year are specified below:

Year	Aggregate quota quantity (Metric Tonnes)	Maximum import mark-up to set the minimum selling price (Group 1) (yen/kg)	Maximum import mark-up to set the minimum selling price (Group 2) (yen/kg)
1	114,000	16.2	16.1
2	120,000	15.3	15.1
3	126,000	14.5	14.2
4	132,000	13.6	13.2
5	138,000	12.8	12.3
6	144,000	11.9	11.3
7	150,000	11.1	10.4
8	150,000	10.2	9.4
9	150,000	9.4	8.5

For Year 10 and for each subsequent year, the aggregate quota quantity shall remain at 150,000 metric tonnes. For Year 10 and for each subsequent year, the maximum import mark-up to set the minimum selling price shall remain at 9.4 yen per kilogramme for the originating goods classified under Group 1 and 8.5 yen per kilogramme for the originating goods classified under Group 2.

- (b) For the purposes of CSQ-JP5:
- (i) Group 1 means Dark Northern Spring, Hard Red Winter, Western White, Canadian Western Red Spring and Australia Standard White (Japan Blend) wheat classes; and
- (ii) Group 2 means all wheat classes other than those set out in subparagraph (b)(i).
- (c) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (d) from the United States imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging

category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.

- (d) Subparagraphs (a), (b) and (c) shall apply to the originating goods provided for in the tariff items 100111.010, 100119.010, 100191.011, 100191.019, 100199.011, 100199.019 and 100860.210.
- (e) For the purposes of CSQ-JP5, a good is from the United States if the good is harvested in the United States.
- (f) CSQ-JP5 shall be established outside the tariff-rate quota in Japan's Schedule to the WTO Agreement and shall be administered by MAFF, or its successor, as a State Trading Enterprise using a SBS mechanism.
- (g) For the purposes of CSQ-JP5, **maximum import mark-up to set the minimum selling price** means the maximum amount that MAFF, or its successor, may add to the amount paid for goods when it sets the minimum selling price at or above which MAFF, or its successor, shall not reject a bid in an SBS tender unless the tender amount in the SBS tender is fully subscribed through higher bids.
- (h) The difference between the amount paid by the purchaser in an SBS transaction for goods and the amount paid by MAFF, or its successor, for the goods shall be retained by MAFF, or its successor, as the import mark-up for the goods, which can be more than the maximum import mark-up to set the minimum selling price but shall not exceed the amount permitted for the goods under Japan's Schedule to the WTO Agreement.

6. **CSQ-JP6: Wheat for Australia**

- (a) The aggregate quota quantity of originating goods provided for in the tariff items set out in subparagraph (d) from Australia that shall be duty-free, subject to an import mark-up applied by Japan as provided in subparagraphs (g) and (h), and the maximum import mark-up to set the minimum selling price for each year for those goods, in a particular year are specified below:

Year	Aggregate quota quantity (Metric Tonnes)	Maximum import mark-up to set the minimum selling price (Group 1) (yen/kg)	Maximum import mark-up to set the minimum selling price (Group 2) (yen/kg)
1	38,000	16.2	16.1
2	40,000	15.3	15.1
3	42,000	14.5	14.2
4	44,000	13.6	13.2
5	46,000	12.8	12.3
6	48,000	11.9	11.3
7	50,000	11.1	10.4
8	50,000	10.2	9.4
9	50,000	9.4	8.5

For Year 10 and for each subsequent year, the aggregate quota quantity shall remain at 50,000 metric tonnes. For Year 10 and for each subsequent year, the maximum import mark-up to set the minimum selling price shall remain at 9.4 yen per kilogramme for the originating goods classified under Group 1 and 8.5 yen per kilogramme for the originating goods classified under Group 2.

- (b) For the purposes of CSQ-JP6:
- (i) Group 1 means Dark Northern Spring, Hard Red Winter, Western White, Canadian Western Red Spring and Australia Standard White (Japan Blend) wheat classes; and
 - (ii) Group 2 means all wheat classes other than those set out in subparagraph (i).
- (c) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (d) from Australia imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as

set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.

- (d) Subparagraphs (a), (b) and (c) shall apply to the originating goods provided for in the tariff items 100111.010, 100119.010, 100191.011, 100191.019, 100199.011, 100199.019 and 100860.210.
- (e) For the purposes of CSQ-JP6, a good is from Australia if the good is harvested in Australia.
- (f) CSQ-JP6 shall be established outside the tariff-rate quota in Japan's Schedule to the WTO Agreement and shall be administered by MAFF, or its successor, as a State Trading Enterprise using a SBS mechanism.
- (g) For the purposes of CSQ-JP6, **maximum import mark-up to set the minimum selling price** means the maximum amount that MAFF, or its successor, may add to the amount paid for goods when it sets the minimum selling price at or above which MAFF, or its successor, shall not reject a bid in an SBS tender unless the tender amount in the SBS tender is fully subscribed through higher bids.
- (h) The difference between the amount paid by the purchaser in an SBS transaction for goods and the amount paid by MAFF, or its successor, for the goods shall be retained by MAFF, or its successor, as the import mark-up for the goods, which can be more than the maximum import mark-up to set the minimum selling price but shall not exceed the amount permitted for the goods under Japan's Schedule to the WTO Agreement.

7. **CSQ-JP7: Wheat for Canada**

- (a) The aggregate quota quantity of originating goods provided for in the tariff items set out in subparagraph (d) from Canada that shall be duty-free, subject to an import mark-up applied by Japan as provided in subparagraphs (g) and (h), and the maximum import mark-up to set the minimum selling price for each year for those goods, in a particular year are specified below:

Year	Aggregate quota quantity (Metric Tonnes)	Maximum import mark-up to set the minimum selling price (Group 1) (yen/kg)	Maximum import mark-up to set the minimum selling price (Group 2) (yen/kg)
1	40,000	16.2	16.1
2	42,167	15.3	15.1
3	44,333	14.5	14.2
4	46,500	13.6	13.2
5	48,667	12.8	12.3
6	50,833	11.9	11.3
7	53,000	11.1	10.4
8	53,000	10.2	9.4
9	53,000	9.4	8.5

For Year 10 and for each subsequent year, the aggregate quota quantity shall remain at 53,000 metric tonnes. For Year 10 and for each subsequent year, the maximum import mark-up to set the minimum selling price shall remain at 9.4 yen per kilogramme for the originating goods classified under Group 1 and 8.5 yen per kilogramme for the originating goods classified under Group 2.

- (b) For the purposes of CSQ-JP7:
- (i) Group 1 means Dark Northern Spring, Hard Red Winter, Western White, Canadian Western Red Spring and Australia Standard White (Japan Blend) wheat classes; and
 - (ii) Group 2 means all wheat classes other than those set out in subparagraph (i).
- (c) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (d) from Canada imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as

set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.

- (d) Subparagraphs (a), (b) and (c) shall apply to the originating goods provided for in the tariff items 100111.010, 100119.010, 100191.011, 100191.019, 100199.011, 100199.019 and 100860.210.
- (e) For the purposes of CSQ-JP7, a good is from Canada if the good is harvested in Canada.
- (f) CSQ-JP7 shall be established outside the tariff-rate quota in Japan's Schedule to the WTO Agreement and shall be administered by MAFF, or its successor, as a State Trading Enterprise using a SBS mechanism.
- (g) For the purposes of CSQ-JP7, **maximum import mark-up to set the minimum selling price** means the maximum amount that MAFF, or its successor, may add to the amount paid for goods when it sets the minimum selling price at or above which MAFF, or its successor, shall not reject a bid in an SBS tender unless the tender amount in the SBS tender is fully subscribed through higher bids.
- (h) The difference between the amount paid by the purchaser in an SBS transaction for goods and the amount paid by MAFF, or its successor, for the goods shall be retained by MAFF, or its successor, as the import mark-up for the goods, which can be more than the maximum import mark-up to set the minimum selling price but shall not exceed the amount permitted for the goods under Japan's Schedule to the WTO Agreement.

8. **CSQ-JP8: Malt, Not Roasted for the United States**

- (a) The aggregate quota quantity of originating goods provided for in the tariff item set out in subparagraph (c) from the United States that shall be duty-free in a particular year is specified below:

<u>Year</u>	<u>Aggregate quota quantity (Metric Tonnes)</u>
1	20,000
2	22,400
3	24,800
4	27,200
5	29,600
6	32,000

For Year 7 and for each subsequent year, the aggregate quota quantity shall remain at 32,000 metric tonnes.

- (b) The rate of customs duty on originating goods provided for in the tariff item set out in subparagraph (c) from the United States imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff item 110710.029.
- (d) For the purposes of CSQ-JP8, a good is from the United States if the good is produced in the United States from barley harvested in the United States.
- (e) CSQ-JP8 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

9. **CSQ-JP9: Malt, Not Roasted for Australia**

- (a) The aggregate quota quantity of originating goods provided for in the tariff item set out in subparagraph (c) from Australia that shall be duty-free in a particular year is specified below:
 - (i) 72,000 metric tonnes for Year 1; and
 - (ii) 72,000 metric tonnes for Year 2 and for each subsequent year.
- (b) The rate of customs duty on originating goods provided for in the tariff item set out in subparagraph (c) from Australia imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff item 110710.029.
- (d) For the purposes of CSQ-JP9, a good is from Australia if the good is produced in Australia from barley harvested in Australia.
- (e) CSQ-JP9 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.
- (f) (i) From the date of entry into force of this Agreement for Japan and Australia until the following March 31, notwithstanding subparagraph (a)(i), the aggregate quota quantity of the originating goods from Australia under this Agreement shall be:
 - (A) where the quota quantity of the originating goods from Australia under this Agreement at the time of entry into force of this Agreement for Japan and Australia calculated in accordance with paragraph 2 of Article 2.30 (Allocation) exceeds the aggregate quota quantity of the originating goods from Australia under the Agreement between Japan and Australia for an Economic Partnership (JAEPA), as defined in subparagraph (o) of Article 1.2 of the JAEPA, which are classified under tariff line 1107.10 for the year concerned, the aggregate quota quantity of the originating goods from Australia under the JAEPA shall be counted toward the

aggregate quota quantity of the originating goods from Australia under this Agreement; and

- (B) where the quota quantity of the originating goods from Australia under this Agreement at the time of entry into force of this Agreement for Japan and Australia calculated in accordance with paragraph 2 of Article 2.30 (Allocation) does not exceed the aggregate quota quantity of the originating goods from Australia under the JAEPA, as defined in subparagraph (o) of Article 1.2 of the JAEPA, which are classified under tariff line 1107.10 for the year concerned, the aggregate quota quantity under this Agreement shall be zero, and the in-quota rate of customs duty set out in subparagraph (a) shall not apply.
- (ii) From April 1 of Year 2 until March 31 of 2023, the aggregate quota quantity of the originating goods from Australia under the JAEPA shall be counted toward the aggregate quota quantity of the originating goods from Australia under this Agreement.
- (iii) From April 1 of 2023, notwithstanding subparagraph (a)(ii), the aggregate quota quantity under this Agreement shall be zero, and the in-quota rate set out in subparagraph (a) shall not apply.

10. **CSQ-JP10: Malt, Not Roasted for Canada**

- (a) The aggregate quota quantity of originating goods provided for in the tariff item set out in subparagraph (c) from Canada that shall be duty-free in a particular year is specified below:

<u>Year</u>	<u>Aggregate quota quantity (Metric Tonnes)</u>
1	89,000

For Year 2 and for each subsequent year, the aggregate quota quantity shall remain at 89,000 metric tonnes.

- (b) The rate of customs duty on originating goods provided for in the tariff item set out in subparagraph (c) from Canada imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff item 110710.029.
- (d) For the purposes of CSQ-JP10, a good is from Canada if the good is produced in Canada from barley harvested in Canada.
- (e) CSQ-JP10 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

11. **CSQ-JP11: Malt, Roasted for the United States**

- (a) The aggregate quota quantity of originating goods provided for in the tariff item set out in subparagraph (c) from the United States that shall be duty-free in a particular year is specified below:

<u>Year</u>	<u>Aggregate quota quantity (Metric Tonnes)</u>
1	700
2	735
3	770
4	805
5	840
6	875
7	910
8	945
9	980
10	1,015
11	1,050

For Year 12 and for each subsequent year, the aggregate quota quantity shall remain at 1,050 metric tonnes.

- (b) The rate of customs duty on originating goods provided for in the tariff item set out in subparagraph (c) from the United States imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff item 110720.020.
- (d) For the purposes of CSQ-JP11, a good is from the United States if the good is produced in the United States from barley harvested in the United States.
- (e) CSQ-JP11 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

12. **CSQ-JP12: Malt, Roasted for Australia**

- (a) The aggregate quota quantity of originating goods provided for in the tariff item set out in subparagraph (c) from Australia that shall be duty-free in a particular year is specified below:

<u>Year</u>	<u>Aggregate quota quantity (Metric Tonnes)</u>
1	3,000

For Year 2 and for each subsequent year, the aggregate quota quantity shall remain at 3,000 metric tonnes.

- (b) The rate of customs duty on originating goods provided for in the tariff item set out in subparagraph (c) from Australia imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff item 110720.020.
- (d) For the purposes of CSQ-JP12, a good is from Australia if the good is produced in Australia from barley harvested in Australia.
- (e) CSQ-JP12 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

13. **CSQ-JP13: Malt, Roasted for Canada**

- (a) The aggregate quota quantity of originating goods provided for in the tariff item set out in subparagraph (c) from Canada that shall be duty-free in a particular year is specified below:

<u>Year</u>	<u>Aggregate quota quantity (Metric Tonnes)</u>
1	4,000

For Year 2 and for each subsequent year, the aggregate quota quantity shall remain at 4,000 metric tonnes.

- (b) The rate of customs duty on originating goods provided for in the tariff item set out in subparagraph (c) from Canada imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff item 110720.020.
- (d) For the purposes of CSQ-JP13, a good is from Canada if the good is produced in Canada from barley harvested in Canada.
- (e) CSQ-JP13 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

14. **CSQ-JP14: Processed Cheese for the United States**

- (a) The aggregate quota quantity of originating goods provided for in the tariff item set out in subparagraph (c) from the United States and the in-quota rate of customs duty in a particular year are specified below:

Year	Aggregate quota quantity (Metric Tonnes)	In-quota rate of customs duty (Per cent)
1	100	36.3
2	105	32.7
3	110	29.0
4	115	25.4
5	120	21.8
6	125	18.1
7	130	14.5
8	135	10.9
9	140	7.2
10	145	3.6
11	150	0.0

For Year 12 and for each subsequent year, the aggregate quota quantity shall remain at 150 metric tonnes. For Year 12 and for each subsequent year, the in-quota rate of customs duty shall remain at zero.

- (b) The rate of customs duty on originating goods provided for in the tariff item set out in subparagraph (c) from the United States imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff item 040630.000.
- (d) (i) For the purposes of CSQ-JP14, a good is from the United States if the good is produced in the United States and any materials classified in HS Chapter 4 used in the production of the good are produced exclusively in the United States.
- (ii) Notwithstanding subparagraph (i), a good that contains materials classified in HS Chapter 4 from a non-Party or a Party other than Japan and the United States shall be treated nonetheless as a good from the United States if the value of

these materials does not exceed 10 per cent of the value of the good.

- (e) CSQ-JP14 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

15. **CSQ-JP15: Processed Cheese for Australia**

- (a) The aggregate quota quantity of originating goods provided for in the tariff item set out in subparagraph (c) from Australia and the in-quota rate of customs duty in a particular year are specified below:

Year	Aggregate quota quantity (Metric Tonnes)	In-quota rate of customs duty (Per cent)
1	100	36.3
2	105	32.7
3	110	29.0
4	115	25.4
5	120	21.8
6	125	18.1
7	130	14.5
8	135	10.9
9	140	7.2
10	145	3.6
11	150	0.0

For Year 12 and for each subsequent year, the aggregate quota quantity shall remain at 150 metric tonnes. For Year 12 and for each subsequent year, the in-quota rate of customs duty shall remain at zero.

- (b) The rate of customs duty on originating goods provided for in the tariff item set out in subparagraph (c) from Australia imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff item 040630.000.
- (d) (i) For the purposes of CSQ-JP15, a good is from Australia if the good is produced in Australia and any materials classified in HS Chapter 4 used in the production of the good are produced exclusively in Australia.
- (ii) Notwithstanding subparagraph (i), a good that contains materials classified in HS Chapter 4 from a non-Party or a Party other than Japan and Australia shall be treated nonetheless as a good from Australia if the value of these materials does not exceed 10 per cent of the value of the good.

- (e) CSQ-JP15 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

16. **CSQ-JP16: Processed Cheese for New Zealand**

- (a) The aggregate quota quantity of originating goods provided for in the tariff item set out in subparagraph (c) from New Zealand and the in-quota rate of customs duty in a particular year are specified below:

Year	Aggregate quota quantity (Metric Tonnes)	In-quota rate of customs duty (Per cent)
1	100	36.3
2	105	32.7
3	110	29.0
4	115	25.4
5	120	21.8
6	125	18.1
7	130	14.5
8	135	10.9
9	140	7.2
10	145	3.6
11	150	0.0

For Year 12 and for each subsequent year, the aggregate quota quantity shall remain at 150 metric tonnes. For Year 12 and for each subsequent year, the in-quota rate of customs duty shall remain at zero.

- (b) The rate of customs duty on originating goods provided for in the tariff item set out in subparagraph (c) from New Zealand imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff item 040630.000.
- (d) (i) For the purposes of CSQ-JP16, a good is from New Zealand if the good is produced in New Zealand and any materials classified in HS Chapter 4 used in the production of the good are produced exclusively in New Zealand.
- (ii) Notwithstanding subparagraph (i), a good that contains materials classified in HS Chapter 4 from a non-Party or a Party other than Japan and New Zealand shall be treated nonetheless as a good from New Zealand if the value of

these materials does not exceed 10 per cent of the value of the good.

- (e) CSQ-JP16 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

17. **CSQ-JP17: Whey (Mineral Concentrate for the United States)**

(a) The in-quota rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (c) from the United States shall be reduced as follows, when:

(i) the aggregate volume of imports of the originating goods from the United States in any year does not exceed the aggregate quota quantity specified below:

Year	Aggregate quota quantity (Metric Tonnes)	In-quota rate of customs duty (containing added sugar) (Per cent)	In-quota rate of customs duty (not containing added sugar) (Per cent)
1	1,000	31.8	22.7
2	1,300	28.6	20.4
3	1,600	25.4	18.1
4	1,900	22.2	15.9
5	2,200	19.0	13.6
6	2,500	0.0	0.0
7	2,800	0.0	0.0
8	3,100	0.0	0.0
9	3,400	0.0	0.0
10	3,700	0.0	0.0
11	4,000	0.0	0.0

For Year 12 and for each subsequent year, the aggregate quota quantity shall remain at 4,000 metric tonnes. For Year 12 and for each subsequent year, the in-quota rate of customs duty shall remain at zero; and

(ii) the ash content of the originating goods are more than or equal to 11 per cent.

(b) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (c) from the United States imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category JPB16** and JPB16*** for the originating goods containing a milk protein content of less than 25 per cent, JPB21* and JPB21** for the originating goods containing a milk protein content equal to or greater than 25 per cent but less than 45 per cent, or JPB6**** and JPB6***** for the originating goods containing a milk protein content equal to or greater than 45 per cent as set out in paragraphs 4(dd), 4(ee), 4(gg), 4(hh), 4(h) and

4(i) respectively of the General Notes of the Tariff Schedule of Japan.

- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff items 040410.129 and 040410.169.
- (d) For the purposes of CSQ-JP17, a good is from the United States if the good is produced in the United States and any materials classified in HS Chapter 4 used in the production of the good are produced exclusively in the United States.
- (e) CSQ-JP17 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

18. **CSQ-JP18: Whey (Mineral Concentrate for Australia)**

(a) The in-quota rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (c) from Australia shall be eliminated as follows, when:

(i) the aggregate volume of imports of the originating goods from Australia in any year does not exceed the aggregate quota quantity specified below:

Year	Aggregate quota quantity (Metric Tonnes)	In-quota rate of customs duty (containing added sugar) (Per cent)	In-quota rate of customs duty (not containing added sugar) (Per cent)
1	4,000	31.8	22.7
2	4,100	28.6	20.4
3	4,200	25.4	18.1
4	4,300	22.2	15.9
5	4,400	19.0	13.6
6	4,500	0.0	0.0
7	4,600	0.0	0.0
8	4,700	0.0	0.0
9	4,800	0.0	0.0
10	4,900	0.0	0.0
11	5,000	0.0	0.0

For Year 12 and for each subsequent year, the aggregate quota quantity shall remain at 5,000 metric tonnes. For Year 12 and for each subsequent year, the in-quota rate of customs duty shall remain at zero; and

(ii) the ash content of the originating goods are more than or equal to 11 per cent.

(b) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (c) from Australia imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category JPB16** and JPB16*** for the originating goods containing a milk protein content of less than 25 per cent, JPB21* and JPB21** for the originating goods containing a milk protein content equal to or greater than 25 per cent but less than 45 per cent, or JPB6**** and JPB6***** for the originating goods containing a milk protein content equal to or greater than 45 per cent as set out in paragraphs 4(dd), 4(ee), 4(gg), 4(hh), 4(h) and 4(i) respectively of the General Notes of the Tariff Schedule of Japan.

- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff items 040410.129 and 040410.169.
- (d) For the purposes of CSQ-JP18, a good is from Australia if the good is produced in Australia and any materials classified in HS Chapter 4 used in the production of the good are exclusively produced in Australia.
- (e) CSQ-JP18 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

19. CSQ-JP19: Whey (Prepared Whey for Infant Formula for the United States)

(a) The in-quota rate of customs duty for originating goods provided for in the tariff items set out in subparagraph (c) from the United States shall be duty-free, when:

(i) the aggregate volume of imports of the originating goods from the United States in any year does not exceed the aggregate quota quantity specified below:

<u>Year</u>	Aggregate quota quantity (Metric Tonnes)
1	3,000

For Year 2 and for each subsequent year, the aggregate quota quantity shall remain at 3,000 metric tonnes; and

(ii) the originating goods are whey and products consisting of natural milk constitutions, used for the manufacture of prepared milk powder for babies and infants.

(b) The rate of customs duty on originating goods provided for in the tariff items 040410.149 and 040410.189 from the United States imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category JPB16** and JPB16**** for the originating goods containing a milk protein content of less than 25 per cent, JPB21* and JPB21** for the originating goods containing a milk protein content equal to or greater than 25 per cent but less than 45 per cent, JPB6***** and JPB6***** for the originating goods containing a milk protein content equal to or greater than 45 per cent or EIF for the originating goods for manufacturing mixed feeds containing added colouring matter, as set out in paragraphs 4(dd), 4(ee), 4(gg), 4(hh), 4(h), 4(i) and 4(a) respectively of the General Notes of the Tariff Schedule of Japan. The rate of customs duty on originating goods provided for in the tariff items 040490.118, 040490.128 and 040490.138 from the United States imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4 (kkk) of the General Notes of the Tariff Schedule of Japan.

(c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff items 040410.149, 040410.189, 040490.118, 040490.128 and 040490.138.

- (d) For the purposes of CSQ-JP19, a good is from the United States if the good is produced in the United States and any materials classified in HS Chapter 4 used in the production of the good are produced exclusively in the United States.
- (e) CSQ-JP19 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

20. **CSQ-JP20: Whey Permeate for the United States**

(a) The in-quota rate of customs duty for originating goods provided for in the tariff items set out in subparagraph (c) from the United States shall be duty-free, when:

(i) the aggregate volume of imports of the originating goods from the United States in any year does not exceed the aggregate quota quantity specified below:

<u>Year</u>	<u>Aggregate quota quantity (Metric Tonnes)</u>
1	1,000
2	1,100
3	1,200
4	1,300
5	1,400
6	1,500
7	1,600
8	1,700
9	1,800
10	1,900
11	2,000

For Year 12 and for each subsequent year, the aggregate quota quantity shall remain at 2,000 metric tonnes; and

(ii) the originating goods are whey permeate with protein content less than 5 per cent.

(b) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (c) from the United States imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category JPB16** and JPB16*** for the originating goods containing a milk protein content of less than 25 per cent, JPB21* and JPB21** for the originating goods containing a milk protein content equal to or greater than 25 per cent but less than 45 per cent, JPB6**** and JPB6***** for the originating goods containing a milk protein equal to or greater than 45 per cent or EIF for the originating goods for manufacturing mixed feeds containing added colouring matter, as set out in paragraphs 4(dd), 4(ee), 4(gg), 4(hh), 4(h), 4(i) and 4(a) respectively of the General Notes of the Tariff Schedule of Japan.

- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff items 040410.149 and 040410.139.
- (d) For the purposes of CSQ-JP20, a good is from the United States if the good is produced in the United States and any materials classified in HS Chapter 4 used in the production of the good are produced exclusively in the United States.
- (e) CSQ-JP20 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

21. **CSQ-JP21: Whey for New Zealand**

- (a) The in-quota rate of customs duty on originating goods provided for in the tariff items 040410.139, 040410.149, 040410.189, 040490.118, 040490.128 and 040490.138 from New Zealand shall be duty-free. The in-quota rate of customs duty on originating goods classified under the tariff lines 040410.129 and 040410.169 from New Zealand shall be reduced as follows:

Year	In-quota rate of customs duty (containing added sugar) (Per cent)	In-quota rate of customs duty (not containing added sugar) (Per cent)
1	31.8	22.7
2	28.6	20.4
3	25.4	18.1
4	22.2	15.9
5	19.0	13.6
6	0.0	0.0
7	0.0	0.0
8	0.0	0.0
9	0.0	0.0
10	0.0	0.0
11	0.0	0.0

For Year 12 and for each subsequent year, the in-quota rate of customs duty shall remain at zero.

- (b) The in-quota rate of customs duty set out in subparagraph (a) shall be applied when:
- (i) the aggregate volume of imports of the originating goods from New Zealand in any year does not exceed the aggregate quota quantity specified below:

Year	Aggregate quota quantity (Metric Tonnes)
1	1,300
2	1,340
3	1,380
4	1,420
5	1,460
6	1,500
7	1,540
8	1,580
9	1,620
10	1,660

11

1,700

For Year 12 and for each subsequent year, the aggregate quota quantity shall remain at 1,700 metric tonnes; and

- (ii) the following condition is met:
 - (A) the ash content of the originating goods provided for in the tariff items 040410.129 and 040410.169 are more than or equal to 11 per cent;
 - (B) the originating goods provided for in the tariff items 040410.149, 040410.189, 040490.118, 040490.128 and 040490.138 are whey and products consisting of natural milk constitutions, used for the manufacture of prepared milk powder for babies and infants; or
 - (C) the originating goods provided for in the tariff items 040410.139 and 040410.149 are whey permeate with protein content less than five per cent.
- (c) The rate of customs duty on originating goods provided for in the tariff items 040410.129, 040410.139, 040410.149, 040410.169 and 040410.189 from New Zealand imported in excess of the aggregate quota quantity set out in subparagraph (b) shall be determined in accordance with staging category JPB16** and JPB16*** for the originating goods containing a milk protein content of less than 25 per cent, JPB21* and JPB21** for the originating goods containing a milk protein content equal to or greater than 25 per cent but less than 45 per cent, JPB6**** and JPB6***** for the originating goods containing a milk protein content equal to or greater than 45 per cent or EIF for the originating goods for manufacturing mixed feeds containing added colouring matter, as set out in paragraphs 4(dd), 4(ee), 4(gg), 4(hh), 4(h), 4(i) and 4(a) respectively of the General Notes of the Tariff Schedule of Japan. The rate of customs duty on originating goods provided for in the tariff items 040490.118, 040490.128 and 040490.138 from New Zealand imported in excess of the aggregate quota quantity set out in subparagraph (b) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (d) Subparagraphs (a), (b) and (c) shall apply to the originating goods provided for in the tariff items 040410.129, 040410.139, 040410.149, 040410.169, 040410.189, 040490.118, 040490.128 and 040490.138.

- (e) For the purposes of CSQ-JP21, a good is from New Zealand if the good is produced in New Zealand and any materials classified in HS Chapter 4 used in the production of the good are exclusively produced in New Zealand.
- (f) CSQ-JP21 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

22. **CSQ-JP22: Glucose and Fructose for the United States**

- (a) The aggregate quota quantity of originating goods provided for in the tariff items set out in subparagraph (d) from the United States in a particular year is specified below:

<u>Year</u>	<u>Aggregate quota quantity (Metric Tonnes)</u>
1	450
2	540
3	630
4	720
5	810
6	900
7	990
8	1,080
9	1,170
10	1,260
11	1,350

For Year 12 and for each subsequent year, the aggregate quota quantity shall remain at 1,350 metric tonnes.

- (b) (i) The in-quota rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (d)(i) from the United States shall be duty-free.
- (ii) The in-quota rate of customs duty other than the levy on originating goods provided for in the tariff items set out in subparagraph (d)(ii) from the United States shall be 21.5 yen per each kilogramme of the sugar portion of those originating goods, on which Japan may charge a levy. The rate of that levy shall be no greater than that of a levy applicable at the time of importation on originating goods provided for in the tariff item 170199.200. The sugar portion of those originating goods provided for in the tariff items set out in subparagraph (d)(ii) from the United States shall be determined by the weight of sucrose (dry matter basis), contained in those originating goods.
- (c) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (d) from the United States imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.

- (d) (i) Subparagraphs (a), (b)(i) and (c) shall apply to the originating goods provided for in the tariff items 170230.221, 170230.229, 170240.220, 170260.220 and 170290.529.
- (ii) Subparagraphs (a), (b)(ii) and (c) shall apply to the originating goods provided for in the tariff items 170230.210, 170240.210 and 170260.210.
- (e) For the purposes of CSQ-JP22, a good is from the United States if the good is produced in the United States and any materials classified in HS Chapter 17 used in the production of the good are produced exclusively in the United States.
- (f) CSQ-JP22 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

23. **CSQ-JP23: Corn and Potato Starch for the United States**

- (a) The aggregate quota quantity of originating goods provided for in the tariff items set out in subparagraph (c) from the United States that shall be duty-free, subject to levy of up to 25 per cent if the originating goods are starch for manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue, and free from levy if the originating goods are starch for the other purposes than manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue, in a particular year is specified below.

<u>Year</u>	<u>Aggregate quota quantity (Metric Tonnes)</u>
1	2,500
2	2,650
3	2,800
4	2,950
5	3,100
6	3,250

For Year 7 and for each subsequent year, the aggregate quota quantity shall remain at 3,250 metric tonnes.

- (b) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (c) from the United States imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff items 110812.090 and 110813.090.
- (d) For the purposes of CSQ-JP23, a good is from the United States if the good is produced in the United States from corn or potatoes harvested in the United States.
- (e) CSQ-JP23 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

24. **CSQ-JP24: Inulin for the United States**

- (a) The aggregate quota quantity of originating goods provided for in the tariff item set out in subparagraph (c) from the United States that shall be duty-free in a particular year is specified below:

<u>Year</u>	<u>Aggregate quota quantity (Metric Tonnes)</u>
1	200
2	205
3	210
4	215
5	220
6	225
7	230
8	235
9	240
10	245
11	250

For Year 12 and for each subsequent year, the aggregate quota quantity shall remain at 250 metric tonnes.

- (b) The rate of customs duty on originating goods provided for in the tariff item set out in subparagraph (c) from the United States imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff item 110820.090.
- (d) For the purposes of CSQ-JP24, a good is from the United States if the good is produced in the United States exclusively from materials produced in the United States or from any materials not produced in the United States classified in a different HS Chapter than the one for the good.
- (e) CSQ-JP24 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

25. **CSQ-JP25: Inulin for Chile**

- (a) The aggregate quota quantity of originating goods provided for in the tariff item set out in subparagraph (c) from Chile that shall be duty-free in a particular year is specified below:

<u>Year</u>	<u>Aggregate quota quantity (Metric Tonnes)</u>
1	40
2	41
3	42
4	43
5	44
6	45
7	46
8	47
9	48
10	49
11	50

For Year 12 and for each subsequent year, the aggregate quota quantity shall remain at 50 metric tonnes.

- (b) The rate of customs duty on originating goods provided for in the tariff item set out in subparagraph (c) from Chile imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined in accordance with staging category MFN as set out in paragraph 4(kkk) of the General Notes of the Tariff Schedule of Japan.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff item 110820.090.
- (d) For the purposes of CSQ-JP25, a good is from Chile if the good is produced in Chile exclusively from materials produced in Chile or from any materials not produced in Chile classified in a different HS Chapter than the good.
- (e) CSQ-JP25 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.