Agreement
between the European Union and Japan for an Economic Partnership

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PREAMBLE

THE EUROPEAN UNION and JAPAN (hereinafter referred to as 'the Parties'),

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

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

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

REALISING that a dynamic and rapidly changing global environment brought about by globalisation and closer integration among economies in the world presents many new economic challenges and opportunities to the Parties;

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

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

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

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

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

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

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

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

HAVE AGREED AS FOLLOWS:

CHAPTER 1

GENERAL PROVISIONS

ARTICLE 1.1

Objectives

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

ARTICLE 1.2

General definitions

For the purposes of this Agreement, unless otherwise specified:

(a) 'Agreement on Agriculture' means the Agreement on Agriculture in Annex 1A to the WTO Agreement;

(b) 'Agreement on Anti-Dumping' means the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement;

(c) 'Agreement on Import Licensing Procedures' means the Agreement on Import Licensing Procedures in Annex 1A to the WTO Agreement;

(d) 'Agreement on Safeguards' means the Agreement on Safeguards in Annex 1A to the WTO Agreement;

(e) 'CPC' means the Provisional Central Product Classification (Statistical Papers Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991);

(f) 'customs authority' means:

(i) for the European Union, the services of the European Commission responsible for customs matters and the customs administrations and any other authorities empowered in the Member States of the European Union to apply and enforce customs legislation; and

(ii) for Japan, the Ministry of Finance;

(g) 'customs legislation' means any laws and regulations of the European Union or Japan, governing the import, export and transit of goods and placing of goods under any other customs procedures, including measures of prohibitions, restrictions and controls falling under the competence of the customs authorities;

(h) 'customs territory' means:

(i) for the European Union, the customs territory as referred to in Article 4 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code [1]; and

(ii) for Japan, the territory with respect to which the customs legislation of Japan is in force;

(i) 'days' means calendar days;

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

(k) 'GATS' means the General Agreement on Trade in Services in Annex 1B to the WTO Agreement;

(l) 'GATT 1994' means the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement; for the purposes of this Agreement, references to articles in the GATT 1994 include the interpretative notes;

(m) 'GPA' means the Agreement on Government Procurement in Annex 4 to the WTO Agreement [2];

(n) 'Harmonized System' or 'HS' means the Harmonized Commodity Description and Coding System, including its General Rules for the Interpretation, Section Notes, Chapter Notes and Subheading Notes;

(o) 'IMF' means the International Monetary Fund;

(p) 'measure' means any measure, whether in form of a law, regulation, rule, procedure, decision, practice, administrative action, or any other form;

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[1] OJ L 269, 10.10.2013, p. 1.

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

(q) 'natural person of a Party' means, for the European Union, a national of a Member State of the European Union, and for Japan, a national of Japan, in accordance with their respective applicable laws and regulations; ([1])

(r) 'person' means a natural person or a legal person;

(s) 'SCM Agreement' means the Agreement on Subsidies and Countervailing Measures in Annex 1A to the WTO Agreement;

(t) 'SPS Agreement' means the Agreement on the Application of Sanitary and Phytosanitary Measures in Annex 1A to the WTO Agreement;

(u) 'TBT Agreement' means the Agreement on Technical Barriers to Trade in Annex 1A to the WTO Agreement;

(v) 'territory' means the area to which this Agreement applies in accordance with Article 1.3;

(w) 'TFEU' means the Treaty on the Functioning of the European Union;

(x) 'TRIPS Agreement' means the Agreement on Trade-Related Aspects of Intellectual Property Rights in Annex 1C to the WTO Agreement;

(y) 'WIPO' means the World Intellectual Property Organization;

(z) 'WTO' means the World Trade Organization; and

(aa) 'WTO Agreement' means the Marrakesh Agreement Establishing the World Trade Organization, done at Marrakesh on 15 April 1994.

ARTICLE 1.3

Territorial application

1. This Agreement applies:

(a) for the European Union, to the territories in which the Treaty on European Union and the TFEU apply under the conditions laid down in those treaties; and

(b) for Japan, to its territory.

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

3. As regards the provisions of this Agreement concerning the application of preferential tariff treatment to goods as well as Articles 2.9 and 2.10, this Agreement also applies to those areas of the customs territory of the European Union not covered by subparagraph 1(a) and to those areas provided for in Annexes 3-E and 3-F.

4. Each Party shall notify the other Party in the event that the respective scope of the territorial application of this Agreement as referred to in paragraphs 1 to 3 changes and promptly provide, on request of the other Party, supplementary information or clarification thereon.

ARTICLE 1.4

Taxation

1. For the purposes of this Article:

(a) 'residence' means residence for tax purposes;

([1]) For the purposes of Chapter 8, the definition of 'natural person of a Party' also includes a natural person permanently residing in the Republic of Latvia who is not a citizen of the Republic of Latvia or any other state but who is entitled, under the laws and regulations of the Republic of Latvia, to receive a non-citizen passport.

([2]) For greater certainty, for the European Union, the areas beyond each Party's territorial sea shall be understood as the respective areas of the Member States of the European Union.

(b) 'tax agreement' means an agreement for the avoidance of double taxation or any other international agreement or arrangement relating wholly or mainly to taxation to which the European Union or its Member States or Japan is party; and

(c) 'taxation measure' means a measure in application of the tax legislation of the European Union, of its Member States or of Japan.

2. This Agreement applies to taxation measures only in so far as such application is necessary to give effect to the provisions of this Agreement.

3. Nothing in this Agreement shall affect the rights and obligations of the European Union, of its Member States or of Japan under any tax agreement. In the event of any inconsistency between this Agreement and any such tax agreement, the tax agreement shall prevail to the extent of the inconsistency. With regard to a tax agreement between the European Union or its Member States and Japan, the relevant competent authorities under this Agreement and that tax agreement shall jointly determine whether an inconsistency exists between this Agreement and the tax agreement.

4. Any most-favoured-nation obligation in this Agreement shall not be applicable with respect to an advantage accorded by the European Union, by its Member States or by Japan pursuant to a tax agreement.

5. The Joint Committee established pursuant to Article 22.1 may decide on a different scope of the application of dispute settlement under Chapter 21 with respect to taxation measures.

6. Subject to the requirement that taxation measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between the Parties where like conditions prevail, or a disguised restriction on trade and investment, nothing in this Agreement shall be construed to prevent the adoption, maintenance or enforcement by the European Union, by its Member States or by Japan of any taxation measure aimed at ensuring the equitable or effective imposition or collection of taxes such as measures:

(a) distinguishing between taxpayers who are not in the same situation, in particular with regard to their place of residence or the place where their capital is invested; or

(b) preventing the avoidance or evasion of taxes pursuant to the provisions of any tax agreement or domestic tax legislation.

ARTICLE 1.5

Security exceptions

1. Nothing in this Agreement shall be construed:

(a) as requiring a Party to provide any information the disclosure of which it considers contrary to its essential security interests;

(b) as preventing a Party from taking any action which it considers necessary for the protection of its essential security interests:

(i) relating to fissionable and fusionable materials or the materials from which they are derived;

(ii) relating to the production of or trade in arms, ammunition and implements of war as well as to the production of or trade in other goods and materials as carried out directly or indirectly for the purpose of supplying a military establishment;

(iii) relating to the supply of services as carried out directly or indirectly for the purpose of provisioning a military establishment; or

(iv) taken in time of war or other emergency in international relations; or

(c) as preventing a Party from taking any action in pursuance of its obligations under the Charter of the United Nations for the purpose of maintaining international peace and security.

2. Notwithstanding paragraph 1,

(a) for the purposes of Chapter 10, Article III of the GPA applies; and

(b) for the purposes of Chapter 14, Article 14.54 applies.

ARTICLE 1.6

Confidential information

1. Unless otherwise provided for in this Agreement, nothing in this Agreement shall require a Party to provide confidential information the disclosure of which would impede the enforcement of its laws and regulations, or otherwise be contrary to the public interest, or which would prejudice legitimate commercial interests of particular enterprises, public or private.

2. When, under this Agreement, a Party provides the other Party with information which is considered as confidential under its laws and regulations, the other Party shall maintain the confidentiality of the information provided, unless the Party providing the information agrees otherwise.

ARTICLE 1.7

Fulfilment of obligations and delegated authority

1. Each Party shall ensure that all necessary measures are taken in order to give effect to the provisions of this Agreement.

2. Unless otherwise specified in this Agreement, each Party shall ensure that any person or entity to which the Party has delegated regulatory or administrative authority to fulfil the Party's obligations under this Agreement acts in accordance with those obligations in the exercise of such delegated authority.

3. For greater certainty, neither Party shall be released from its obligations under this Agreement in the event of non-compliance with the provisions of this Agreement by any of its governmental levels or non-governmental bodies in the exercise of powers delegated by the Party to them.

ARTICLE 1.8

Laws and regulations and their amendments

Where reference is made in this Agreement to laws and regulations of a Party, those laws and regulations shall be understood to include amendments thereto, unless otherwise specified.

ARTICLE 1.9

Relation to other agreements

1. The existing agreements between the European Union or its Member States and Japan are not superseded or terminated by this Agreement.

2. Nothing in this Agreement shall require either Party to act in a manner inconsistent with its obligations under the WTO Agreement.

3. In the event of any inconsistency between this Agreement and any agreement other than the WTO Agreement to which both Parties are party, the Parties shall immediately consult with each other with a view to finding a mutually satisfactory solution.

4. Where international agreements ([1]) are referred to in or incorporated into this Agreement, in whole or in part, they shall be understood to include amendments thereto or their successor agreements entering into force for both Parties on or after the date of signature of this Agreement. If any matter arises regarding the implementation or application of the provisions of this Agreement as a result of such amendments or successor agreements, the Parties may, on request of either Party, consult with each other with a view to finding a mutually satisfactory solution to this matter as necessary.

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

CHAPTER 2

TRADE IN GOODS

SECTION A

General provisions

ARTICLE 2.1

Objective

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

ARTICLE 2.2

Scope

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

ARTICLE 2.3

Definitions

For the purposes of this Chapter:

(a) 'export licensing procedures' means administrative procedures, whether or not referred to as licensing, used by a Party for the operation of export licensing regimes requiring the submission of an application or other documentation, other than that required for customs procedures, to the relevant administrative body as a prior condition for exportation from that Party;

(b) 'non-automatic import or export licensing procedures' means licensing procedures where approval of the application is not granted for all persons who fulfil the requirements of the Party concerned for engaging in import or export operations involving the goods subject to those licensing procedures; and

(c) 'originating' means qualifying as originating in a Party under the provisions of Chapter 3.

ARTICLE 2.4

Customs duty

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

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

(b) duty applied in accordance with Articles VI and XIX of GATT 1994, the Agreement on Anti-Dumping, the SCM Agreement, the Agreement on Safeguards and Article 22 of the DSU; and

(c) fees or other charges imposed in accordance with Article 2.16.

ARTICLE 2.5

Agricultural safeguards

1. Agricultural goods qualifying as originating goods of a Party (hereinafter referred to as 'originating agricultural goods') shall not be subject to any duties applied by the other Party pursuant to a special safeguard measure taken under the Agreement on Agriculture.

2. Agricultural safeguard measures on the originating agricultural goods under this Agreement may be applied in accordance with Section C of Part 3 of Annex 2-A.

SECTION B

National treatment and market access for goods

ARTICLE 2.6

Classification of goods

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

2. Each Party shall ensure consistency in applying its laws and regulations on tariff classification of originating goods of the other Party.

ARTICLE 2.7

National treatment

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

ARTICLE 2.8

Reduction and elimination of customs duties on imports

1. Unless otherwise provided for in this Agreement, each Party shall reduce or eliminate customs duties on originating goods of the other Party in accordance with Annex 2-A.

2. Where a Party reduces its most-favoured-nation applied rate of customs duty, that duty rate shall apply to an originating good of the other Party if, and for as long as, it is lower than the customs duty rate on the same good calculated in accordance with Annex 2-A.

3. The treatment of originating goods of a Party classified under the tariff lines indicated with 'S' in the Column 'Note' in the Schedule of the European Union in Section B of Part 2 of Annex 2-A and in the Schedule of Japan in Section D of Part 3 of Annex 2-A, shall be subject to review by the Parties in the fifth year following the date of entry into force of this Agreement or in a year on which the Parties otherwise agree, whichever comes first. The review shall proceed with a view to improving market access conditions through, for example, measures such as faster reduction or elimination of customs duties, streamlining of tendering processes and increasing of quota quantities, as well as addressing issues related to levies.

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

ARTICLE 2.9

Goods re-entered after repair and alteration

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

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

([1]) In the European Union, the outward processing procedure set out in Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code is used for the purpose of this paragraph.

3. A Party shall not apply a customs duty to a good, regardless of its origin, imported temporarily from the customs territory of the other Party for repair or alteration, provided that the good is re-exported from the customs territory of the importing Party within the period specified in its laws and regulations ([1]).

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

(a) destroys a good's essential characteristics or creates a new or commercially different good;

(b) transforms an unfinished good into a finished good; or

(c) changes the function of a good.

ARTICLE 2.10

Temporary admission of goods

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

(a) goods for display or use at exhibitions, fairs, meetings or similar events;

(b) professional equipment, including equipment for the press or for sound or television broadcasting, cinematographic equipment, ancillary apparatus for such equipment and accessories thereto;

(c) commercial samples and advertising films and recordings;

(d) containers and pallets in use or to be used in the shipment of goods in international traffic, accessories and equipment therefor;

(e) welfare materials for seafarers;

(f) goods imported exclusively for scientific purposes;

(g) goods imported for international sports contests, demonstrations or training;

(h) personal effects owned by temporarily visiting travellers; and

(i) tourist publicity materials.

ARTICLE 2.11

Customs valuation

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

ARTICLE 2.12

Export duties

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

([1]) In the European Union, the inward processing procedure as laid down in Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code is used for the purpose of this paragraph.

ARTICLE 2.13

Standstill

1. Unless otherwise provided for in this Agreement, a Party shall not increase any customs duty on originating goods of the other Party from the rate to be applied in accordance with Annex 2-A.

2. For greater certainty, a Party may raise a customs duty to the level set out in the Schedule of the European Union in Section B of Part 2 of Annex 2-A and in the Schedule of Japan in Section D of Part 3 of Annex 2-A for the respective year following a unilateral reduction of the customs duty.

ARTICLE 2.14

Export competition

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

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

ARTICLE 2.15

Import and export restrictions

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

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

(a) seek to limit that prohibition or restriction to the extent necessary, giving due consideration to its possible negative effects on the other Party;

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

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

ARTICLE 2.16

Fees and formalities connected with importation and exportation

1. Each Party shall ensure, in accordance with Article VIII of GATT 1994, that all fees and charges of whatever character, other than customs duties, export duties and taxes in accordance with Article III of GATT 1994, imposed by that Party on or in connection with importation or exportation are limited to the amount of the approximate cost of services rendered, which shall not be calculated on an *ad valorem* basis, and shall not represent an indirect protection to domestic goods or a taxation of imports for fiscal purposes.

2. A Party shall not require consular transactions, including related fees and charges. For the purposes of this paragraph, 'consular transactions' means requirements by the consul of the importing Party located in the exporting Party for the purpose of obtaining consular invoices or consular visas for commercial invoices, certificates of origin, manifests, shippers' export declarations, or any other customs documentation required on or in connection with importation.

ARTICLE 2.17

Import and export licensing procedures

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

2. Each Party shall adopt or maintain export licensing procedures in accordance with paragraphs 1 to 9 of Article 1 and with Article 3 of the Agreement on Import Licensing Procedures. A Party may adopt or maintain export licensing procedures in accordance with Article 2 of the Agreement on Import Licensing Procedures. To that end, those provisions of the Agreement on Import Licensing Procedures are incorporated into and made part of this Agreement, *mutatis mutandis*, and shall apply to export licensing procedures between the Parties. Paragraphs 2 to 8 apply to any good listed in Annex 2-B.

3. Each Party shall ensure that all export licensing procedures are neutral in application and administered in a fair, equitable, non-discriminatory and transparent manner.

4. Each Party shall adopt or maintain import or export licensing procedures only when other appropriate procedures to achieve an administrative purpose are not reasonably available.

5. A Party shall not adopt or maintain non-automatic import or export licensing procedures unless necessary to implement a measure that is consistent with this Agreement. A Party adopting non-automatic licensing procedures shall clearly indicate the measure being implemented through such licensing procedure.

6. Each Party shall respond, within 60 days, to any enquiry from the other Party regarding import or export licensing procedures which the former Party intends to adopt, has adopted or maintains, as well as the criteria for granting or allocating import or export licenses.

7. In applying export restrictions to a good in the form of a quota, a Party shall aim at a distribution of trade in that good approaching as closely as possible the shares which would be expected in the absence of that restriction.

8. If a Party adopts or maintains export licensing procedures, the Parties shall hold consultations, on request of the other Party, on any issues related to the implementation of those procedures, and give due consideration to the results of those consultations.

ARTICLE 2.18

Remanufactured goods

1. Unless otherwise provided for in this Agreement, each Party shall provide that remanufactured goods are treated as new goods. Each Party may require that remanufactured goods be identified as such for distribution or sale.

2. For the purposes of this Article, 'remanufactured goods' means goods classified under heading 40.12, Chapters 84 to 90 or heading 94.02 of the Harmonized System that: [1]

(a) are entirely or partially composed of parts obtained from used goods;

(b) have a similar life expectancy and performance compared to such goods, when new; and

(c) have a factory warranty similar to that applicable to such goods, when new.

ARTICLE 2.19

Non-tariff measures

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

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

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

ARTICLE 2.20

Restrictions to safeguard the balance of payments

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

2. Nothing in this Agreement shall preclude the use by a Party of exchange controls or exchange restrictions in accordance with the Articles of Agreement of the International Monetary Fund.

ARTICLE 2.21

Origin marking

Unless otherwise provided for in this Agreement, where a Party applies obligatory country of origin marking requirements to goods other than food, agricultural or fishery goods as defined in the laws and regulations of that Party, the marking 'Made in Japan' or a similar marking in the local language of the importing country, for the European Union, and the marking 'Made in EU' or a similar marking in Japanese, for Japan, shall be accepted as fulfilling those requirements. Chapter 3 does not apply to this Article.

ARTICLE 2.22

General exceptions

1. For the purposes of this Chapter, Article XX of GATT 1994 is hereby incorporated into and made part of this Agreement, *mutatis mutandis*.

2. If a Party intends to take any measures in accordance with subparagraphs (i) and (j) of Article XX of GATT 1994, the Party shall:

(a) provide the other Party with all relevant information; and

(b) upon request, provide the other Party with a reasonable opportunity for consultation with respect to any matter related to such measure, with a view to seeking a mutually acceptable solution.

3. The Parties may agree on any means needed to put an end to the matters subject to consultation referred to in subparagraph 2(b).

4. If exceptional and critical circumstances requiring immediate action make prior provision of information or examination impossible, the Party intending to take the measures concerned may apply immediately the measures necessary to deal with the circumstances and shall immediately inform the other Party thereof.

SECTION C

Facilitation of wine product export

ARTICLE 2.23

Scope

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

ARTICLE 2.24

General principle

Unless otherwise provided for in Articles 2.25 to 2.28, the importation and sale of wine products traded between the Parties covered by this Section shall be conducted in compliance with the laws and regulations of the importing Party.

ARTICLE 2.25

Authorisation of oenological practices – phase one

1. From the date of entry into force of this Agreement, the European Union shall authorise the importation and sale of wine products for human consumption in the European Union originating in Japan and produced in accordance with:

(a) product definitions and oenological practices authorised and restrictions applied in Japan for the sale of Japan wine as referred to in Section A of Part 2 of Annex 2-E provided that they comply with product definitions and oenological practices and restrictions as referred to in Section A of Part 1 of Annex 2-E; and

(b) the oenological practices as referred to in Section B of Part 2 of Annex 2-E.

2. From the date of entry into force of this Agreement, Japan shall authorise the importation and sale of wine products for human consumption in Japan originating in the European Union and produced in accordance with:

(a) product definitions and oenological practices authorised and restrictions applied in the European Union as referred to in Section A of Part 1 of Annex 2-E provided that they comply with product definitions and oenological practices and restrictions as referred to in Section A of Part 2 of Annex 2-E; and

(b) the oenological practices as referred to in Section B of Part 1 of Annex 2-E.

3. On the date of entry into force of this Agreement, the Parties shall exchange notifications confirming that their procedures for the authorisation of oenological practices referred to in Section B of Part 1 and Section B of Part 2 of Annex 2-E, respectively, have been completed.

ARTICLE 2.26

Authorisation of oenological practices - phase two

1. The European Union shall expeditiously take necessary steps with a view to authorising the oenological practices as referred to in Section C of Part 2 of Annex 2-E and notify Japan that its procedures for that authorisation have been completed.

2. Japan shall expeditiously take necessary steps with a view to authorising the oenological practices as referred to in Section C of Part 1 of Annex 2-E and notify the European Union that its procedures for that authorisation have been completed.

3. The authorisation referred to in paragraphs 1 and 2 shall enter into force on the date of the latter notification by either Party.

ARTICLE 2.27

Authorisation of oenological practices – phase three

1. The European Union shall take necessary steps with a view to authorising the oenological practices as referred to in Section D of Part 2 of Annex 2-E and notify Japan that its procedures for that authorisation have been completed.

2. Japan shall take necessary steps with a view to authorising the oenological practices as referred to in Section D of Part 1 of Annex 2-E and notify the European Union that its procedures for that authorisation have been completed.

3. The authorisation referred to in paragraphs 1 and 2 shall enter into force on the date of the latter notification by either Party.

ARTICLE 2.28

Self-certification

1. A certificate authenticated in conformity with the laws and regulations of Japan, including a self-certificate established by a producer authorised by the competent authority of Japan, shall suffice as documentation serving as evidence that the requirements for the importation and sale in the European Union of wine products originating in Japan referred to in Article 2.25, 2.26 or 2.27 have been fulfilled.

2. The Working Group on Wine established pursuant to Article 22.4 shall adopt, upon the entry into force of this Agreement, by decision, the modalities:

(a) for the implementation of paragraph 1, in particular the forms to be used and the information to be provided on the certificate; and

(b) for the cooperation between the contact points designated by the European Union for each of its Member States and by Japan.

3. No certificate or other equivalent documentation is required as evidence that the requirements for the importation and sale in Japan of wine products originating in the European Union referred to in Article 2.25, 2.26 or 2.27 have been fulfilled.

ARTICLE 2.29

Review, consultations and temporary suspension of self-certification

1. The Parties shall review the implementation of:

(a) Article 2.26 regularly and at least once a year during the two years after the date of entry into force of this Agreement; and

(b) Article 2.27 no later than three years after the date of entry into force of this Agreement.

2. If the Parties find, in the process of review of the implementation of Article 2.26, that the notifications provided for in Article 2.26 have not been exchanged within two years of the date of entry into force of this Agreement, the Parties shall enter into consultations with a view to agreeing on a practical solution.

3. Where the notification referred to in paragraph 2 of Article 2.26 has not been sent within two years of the date of entry into force of this Agreement and the notification referred to in paragraph 1 of Article 2.26 has been sent, the European Union may temporarily suspend the acceptance of self-certification of wine products provided for in Article 2.28, if a practical solution as referred to in paragraph 2 is not agreed upon within three months of the initiation of the consultations referred to in paragraph 2.

4. The temporary suspension of the acceptance of the self-certification referred to in paragraph 3 shall be immediately terminated when Japan sends the notification provided for in paragraph 2 of Article 2.26 to the European Union.

5. If the Parties find, in the process of review on the implementation of Article 2.27 referred to in paragraph 1, that the notifications provided for in Article 2.27 have not been exchanged within five years of the date of entry into force of this Agreement, the Parties shall enter into consultations.

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

ARTICLE 2.30

Standstill

1. For matters covered by Articles 2.25 to 2.28, a Party shall not impose less favourable conditions than those provided for in this Section or in its laws and regulations in force on the date of signature of this Agreement.

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

ARTICLE 2.31

Amendments

The Joint Committee may adopt decisions amending Annex 2-E, to add, delete or modify references to oenological practices, restrictions and other elements, in accordance with paragraph 3 of Article 23.2.

SECTION D

Other provisions

ARTICLE 2.32

Exchange of information

1. For the purpose of monitoring the functioning of this Agreement and for the period of 10 years after the entry into force of this Agreement, the Parties shall annually exchange import statistics for the period covering the most recent calendar year available. The period may be extended by the Committee on Trade in Goods established pursuant to Article 22.3 for another five years.

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

ARTICLE 2.33

Special measures concerning the management of preferential tariff treatment

1. The Parties recognise that breaches of their customs legislation relating to the preferential tariff treatment under this Agreement could adversely affect the domestic industry and agree to cooperate on preventing, detecting and combating such breaches in accordance with the relevant provisions of Chapter 3 and the Agreement between the European Community and the Government of Japan on Co-operation and Mutual Administrative Assistance in Customs Matters, done at Brussels on 30 January 2008 (hereinafter referred to as 'CMAA').

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

(a) systematic breaches in its customs legislation related to the preferential tariff treatment under this Agreement for a certain good have been committed; and

(b) the other Party has systematically and unjustifiably refused or has otherwise failed to conduct the cooperation referred to in paragraph 1 in relation to the systematic breaches referred to in subparagraph (a).

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

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

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

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

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

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

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

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

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

ARTICLE 2.34

Committee on Trade in Goods

1. The Committee on Trade in Goods established pursuant to Article 22.3 (hereinafter referred to in this Article as 'the Committee') shall be responsible for the effective implementation and operation of this Chapter.

2. The Committee shall have the following functions:

(a) reviewing and monitoring the implementation and operation of this Chapter;

(b) reporting the findings of the Committee to the Joint Committee; and

(c) carrying out other functions as may be delegated by the Joint Committee pursuant to subparagraph 5(b) of Article 22.1.

3. The Committee shall hold meetings at such times and venues, or by such means, as may be agreed by the representatives of the Parties.

ARTICLE 2.35

Working Group on Wine

1. The Working Group on Wine established pursuant to Article 22.4 shall be responsible for the effective implementation and operation of Section C and Annex 2-E.

2. The Working Group on Wine shall have the following functions:

(a) adopting the modalities concerning the self-certification referred to in paragraph 2 of Article 2.28;

(b) monitoring the implementation of Articles 2.25 to 2.29, including the review and consultations under Article 2.29; and

(c) considering amendments of Annex 2-E and making recommendations to the Joint Committee regarding the adoption of a decision with respect to those amendments.

3. The Working Group on Wine shall hold its first meeting on the date of entry into force of this Agreement.

CHAPTER 3

RULES OF ORIGIN AND ORIGIN PROCEDURES

SECTION A

Rules of origin

ARTICLE 3.1

Definitions

For the purposes of this Chapter:

(a) 'aquaculture' means the farming of aquatic organisms, including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants from seed stock such as eggs, fry, fingerlings, larvae, parr, smolts or other immature fish at a post-larval stage by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding or protection from predators;

(b) 'consignment' means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;

(c) 'exporter' means a person, located in a Party, who, in accordance with the requirements laid down in the laws and regulations of that Party, exports or produces the originating product and makes out a statement on origin;

(d) 'importer' means a person who imports the originating product and claims preferential tariff treatment for it;

(e) 'material' means any matter or substance used in the production of a product, including any components, ingredients, raw materials or parts;

(f) 'non-originating material' means a material which does not qualify as originating under this Chapter, including a material whose originating status cannot be determined;

(g) 'preferential tariff treatment' means the rate of customs duties applicable to an originating good in accordance with paragraph 1 of Article 2.8;

(h) 'product' means any matter or substance resulting from production, even if it is intended for use as a material in the production of another product, and shall be understood as a good referred to in Chapter 2; and

(i) 'production' means any kind of working or processing including assembly.

ARTICLE 3.2

Requirements for originating products

1. For the purpose of the application of preferential tariff treatment by a Party to an originating good of the other Party in accordance with paragraph 1 of Article 2.8, the following products, if they satisfy all other applicable requirements of this Chapter, shall be considered as originating in the other Party:

(a) wholly obtained or produced products as provided for in Article 3.3;

(b) products produced exclusively from materials originating in that Party; or

(c) products produced using non-originating materials provided they satisfy all applicable requirements of Annex 3-B.

2. For the purposes of this Chapter, the territorial scope of a Party does not include the sea, seabed and subsoil beyond its territorial sea.

3. If a product has acquired originating status, the non-originating materials used in the production of the product shall not be considered non-originating when that product is incorporated as material into another product.

4. The requirements set out in this Chapter relating to the acquisition of originating status shall be satisfied without interruption in a Party.

ARTICLE 3.3

Wholly obtained products

1. For the purposes of Article 3.2, a product is wholly obtained in a Party if it is:

(a) a plant or plant product, grown, cultivated, harvested, picked or gathered there;

(b) a live animal born and raised there;

(c) a product obtained from a live animal raised there;

(d) a product obtained from a slaughtered animal born and raised there;

(e) an animal obtained by hunting, trapping, fishing, gathering or capturing there;

(f) a product obtained from aquaculture there;

(g) a mineral or other naturally occurring substance, not included in subparagraphs (a) to (f), extracted or taken there;

(h) fish, shellfish or other marine life taken by a Party's vessel from the sea, seabed or subsoil beyond the territorial sea of each Party and, in accordance with international law, beyond the territorial sea of third countries;

(i) a product produced exclusively from products referred to in subparagraph (h) on board a Party's factory ship beyond the territorial sea of each Party and, in accordance with international law, beyond the territorial sea of third countries;

(j) a product other than fish, shellfish and other marine life taken by a Party or a person of a Party from the seabed or subsoil beyond the territorial sea of each Party, and beyond areas over which third countries exercise jurisdiction provided that that Party or a person of that Party has the right to exploit that seabed or subsoil in accordance with international law;

(k) a product that is:

  (i) waste or scrap derived from production there; or

  (ii) waste or scrap derived from used products collected there, provided that those products are fit only for the recovery of raw materials; or

(l) a product produced there, exclusively from products referred to in subparagraphs (a) to (k) or from their derivatives.

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

(a) is registered in a Member State of the European Union or in Japan;

(b) flies the flag of a Member State of the European Union or of Japan; and

(c) satisfies one of the following requirements:

  (i) it is at least 50 per cent owned by one or more natural persons of a Party; or

  (ii) it is owned by one or more juridical persons ([1]):

    (A) which have their head office and their main place of business in a Party; and

    (B) in which at least 50 per cent of the ownership belongs to natural persons or juridical persons of a Party.

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

ARTICLE 3.4

Insufficient working or processing

1. Notwithstanding subparagraph 1(c) of Article 3.2, a product shall not be considered as originating in a Party if solely one or more of the following operations are conducted on non-originating materials in the production of the product in that Party:

(a) preserving operations such as drying, freezing, keeping in brine and other similar operations where their sole purpose is to ensure that the product remains in good condition during transport and storage;

(b) changes of packaging;

(c) breaking-up or assembly of packages;

(d) washing, cleaning or removal of dust, oxide, oil, paint or other coverings;

(e) ironing or pressing of textiles and textile articles;

(f) simple painting or polishing operations;

(g) husking, partial or total bleaching, polishing or glazing of cereals and rice;

(h) operations to colour or flavour sugar or form sugar lumps; partial or total milling of sugar in solid form;

(i) peeling, stoning or shelling of fruits, nuts or vegetables;

(j) sharpening, simple grinding or simple cutting;

(k) sifting, screening, sorting, classifying, grading or matching including the making-up of sets of articles;

(l) simple placing in bottles, cans, flasks, bags, cases or boxes, simple fixing on cards or boards and all other simple packaging operations;

(m) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;

(n) simple mixing of products [1], whether or not of different kinds;

(o) simple addition of water, dilution, dehydration or denaturation [2] of products;

(p) simple collection or assembly of parts to constitute a complete or finished article, or an article falling to be classified as complete or finished pursuant to Rule 2(a) of the General Rules for the Interpretation of the Harmonized System; disassembly of products in parts; or

(q) slaughter of animals.

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

ARTICLE 3.5

Accumulation

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

2. Production carried out in a Party on a non-originating material may be taken into account for the purpose of determining whether a product is originating in the other Party.

3. Paragraphs 1 and 2 do not apply if the production carried out in the other Party does not go beyond one or more of the operations referred to in subparagraphs 1(a) to (q) of Article 3.4.

4. In order for an exporter to complete the statement on origin referred to in subparagraph 2(a) of Article 3.16 for a product referred to in paragraph 2, the exporter shall obtain from its supplier information as provided for in Annex 3-C.

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[1] For the purpose of this Article, simple mixing of products covers mixing of sugar.

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

5. The information referred to in paragraph 4 shall apply to a single consignment or multiple consignments for the same material that is supplied within a period that does not exceed 12 months from the date on which the information was provided.

ARTICLE 3.6

Tolerances

1. If a non-originating material used in the production of a product does not satisfy the requirements set out in Annex 3-B, the product shall be considered as originating in a Party, provided that:

(a) for a product classified under Chapters 1 to 49 or Chapters 64 to 97 of the Harmonized System ([1]), the value of all those non-originating materials does not exceed 10 per cent of the ex-works or free on board price of the product;

(b) for a product classified under Chapters 50 to 63 of the Harmonized System, tolerances apply as stipulated in Notes 6 to 8 of Annex 3-A.

2. Paragraph 1 does not apply if the value of non-originating materials used in the production of a product exceeds any of the percentages for the maximum value of non-originating materials as specified in the requirements set out in Annex 3-B.

3. Paragraph 1 does not apply to products wholly obtained in a Party within the meaning of Article 3.3. If Annex 3-B requires that the materials used in the production of a product are wholly obtained, paragraphs 1 and 2 apply.

ARTICLE 3.7

Unit of qualification

1. The unit of qualification for the application of the provisions of this Chapter shall be the particular product which is considered as the basic unit when classifying the product under the Harmonized System.

2. When a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each individual product shall be taken into account when applying the provisions of this Chapter.

ARTICLE 3.8

Accounting segregation

1. Originating and non-originating fungible materials shall be physically segregated during storage in order to maintain their originating status.

2. For the purpose of this Article, 'fungible materials' means materials that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another once they are incorporated into the finished product.

3. Notwithstanding paragraph 1, originating and non-originating fungible materials may be used in the production of a product without being physically segregated during storage provided that an accounting segregation method is used.

4. The accounting segregation method referred to in paragraph 3 shall be applied in conformity with an inventory management method under accounting principles which are generally accepted in the Party.

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

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

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

ARTICLE 3.9

Sets

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

ARTICLE 3.10

Non-alteration

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

2. Storage or exhibition of a product may take place in a third country provided that it remains under customs supervision in that third country.

3. Without prejudice to Section B, the splitting of consignments may take place in a third country if it is carried out by the exporter or under its responsibility and provided that they remain under customs supervision in that third country.

4. In case of doubt as to whether the requirements provided for in paragraphs 1 to 3 are complied with, the customs authority of the importing Party may request the importer to provide evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any evidence related to the product itself.

ARTICLE 3.11

Returning products

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

(a) is the same as that exported; and

(b) has not undergone any operation other than that necessary to preserve it in good condition while in that third country or while being exported.

ARTICLE 3.12

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

1. For the purposes of this Article, accessories, spare parts, tools and instructional or other information materials are covered if:

(a) the accessories, spare parts, tools and instructional or other information materials are classified and delivered with, but not invoiced separately from, the product; and

(b) the types, quantities and value of the accessories, spare parts, tools and instructional or other information materials are customary for that product.

2. In determining whether a product is wholly obtained, or satisfies a production process or change in tariff classification requirement as set out in Annex 3-B, accessories, spare parts, tools and instructional or other information materials shall be disregarded.

3. In determining whether a product meets a value requirement set out in Annex 3-B, the value of accessories, spare parts, tools and instructional or other information materials shall be taken into account as originating or non-originating materials, as the case may be, in the calculation for the purpose of the application of the value requirement to the product.

4. A product's accessories, spare parts, tools and instructional or other information materials shall have the originating status of the product with which they are delivered.

ARTICLE 3.13

Neutral elements

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

(a) fuel, energy, catalysts and solvents;

(b) equipment, devices and supplies used to test or inspect the product;

(c) gloves, glasses, footwear, clothing, safety equipment and supplies;

(d) machines, tools, dies and moulds;

(e) spare parts and materials used in the maintenance of equipment and buildings;

(f) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings; and

(g) any other material that is not incorporated into the product but the use of which in the production of the product can reasonably be demonstrated to be a part of that production.

ARTICLE 3.14

Packing materials and containers for shipment

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

ARTICLE 3.15

Packaging materials and containers for retail sale

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

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

SECTION B

Origin procedures

ARTICLE 3.16

Claim for preferential tariff treatment

1. The importing Party shall, on importation, grant preferential tariff treatment to a product originating in the other Party on the basis of a claim by the importer for preferential tariff treatment. The importer shall be responsible for the correctness of the claim for preferential tariff treatment and compliance with the requirements provided for in this Chapter.

2. A claim for preferential tariff treatment shall be based on:

(a) a statement on origin that the product is originating made out by the exporter; or

(b) the importer's knowledge that the product is originating.

3. A claim for preferential tariff treatment and its basis as referred to in subparagraph 2(a) or (b) shall be included in the customs import declaration in accordance with the laws and regulations of the importing Party. The customs authority of the importing Party may request, to the extent that the importer can provide such explanation, the importer to provide an explanation, as part of the customs import declaration or accompanying it, that the product satisfies the requirements of this Chapter.

4. The importer making a claim for preferential tariff treatment based on a statement on origin referred to in subparagraph 2(a) shall keep the statement on origin and, when required by the customs authority of the importing Party, provide a copy thereof to that authority.

5. Paragraphs 2 to 4 do not apply in the cases specified in Article 3.20.

ARTICLE 3.17

Statement on origin

1. A statement on origin may be made out by an exporter of a product on the basis of information demonstrating that the product is originating, including information on the originating status of materials used in the production of the product. The exporter is responsible for the correctness of the statement on origin and of the information provided.

2. A statement on origin shall be made out using one of the linguistic versions of the text set out in Annex 3-D on an invoice or on any other commercial document that describes the originating product in sufficient detail to enable its identification. The importing Party shall not require the importer to submit a translation of the statement on origin.

3. The customs authority of the importing Party shall not reject a claim for preferential tariff treatment due to minor errors or discrepancies in the statement on origin or for the sole reason that an invoice was issued in a third country.

4. A statement on origin shall be valid for 12 months from the date it was made out.

5. A statement on origin may apply to:

(a) a single shipment of one or more products imported into a Party; or

(b) multiple shipments of identical products imported into a Party within any period specified in the statement on origin not exceeding 12 months.

6. If, on request of the importer, unassembled or disassembled products within the meaning of Rule 2(a) of the General Rules for the Interpretation of the Harmonized System falling within Sections XV to XXI of the Harmonized System are imported by instalments, a single statement on origin for such products may be used in accordance with the requirements laid down by the customs authority of the importing Party.

ARTICLE 3.18

Importer's knowledge

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

ARTICLE 3.19

Record keeping requirements

1. An importer making a claim for preferential tariff treatment for a product imported into the importing Party shall, for a minimum of three years after the date of importation of the product, keep:

(a) if the claim was based on a statement on origin, the statement on origin made out by the exporter; or

(b) if the claim was based on the importer's knowledge, all records demonstrating that the product satisfies the requirements to obtain originating status.

2. An exporter who has made out a statement on origin shall, for a minimum of four years after the making out of that statement on origin, keep a copy of the statement on origin and all other records demonstrating that the product satisfies the requirements to obtain originating status.

3. The records to be kept in accordance with this Article may be held in electronic format.

4. Paragraphs 1 to 3 do not apply in the cases specified in Article 3.20.

ARTICLE 3.20

Small consignments and waivers

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products provided that such products are not imported by way of trade [1], have been declared as satisfying the requirements of this Chapter and if there is no doubt as to the veracity of such a declaration.

2. Provided that the importation does not form part of importations that may reasonably be considered to have been made separately for the purpose of avoiding the requirement for a statement on origin, the total value of the products referred to in paragraph 1 shall not exceed:

(a) for the European Union, 500 euros in the case of small packages or 1,200 euros in the case of products forming part of travellers' personal luggage. The amounts to be used in other currency of a Member State of the European Union shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October of each year. The amounts shall be those published for that day by the European Central Bank, unless a different amount is communicated to the European Commission by 15 October of each year, and shall apply from 1 January of the following year. The European Commission shall notify Japan of the relevant amounts.

(b) for Japan, 100,000 yen or such amount as Japan may establish.

3. Each Party may provide that the basis for the claim as referred to in paragraph 2 of Article 3.16 shall not be required for an importation of a product for which the importing Party has waived the requirements.

ARTICLE 3.21

Verification

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

2. The information requested pursuant to paragraph 1 shall cover no more than the following elements:

(a) if a statement on origin was the basis of the claim referred to in subparagraph 2(a) of Article 3.16, that statement on origin;

(b) the tariff classification number of the product under the Harmonized System and origin criteria used;

(c) a brief description of the production process;

(d) if the origin criterion was based on a specific production process, a specific description of that process;

(e) if applicable, a description of the originating and non-originating materials used in the production process;

(f) if the origin criterion was 'wholly obtained', the applicable category (such as harvesting, mining, fishing and place of production);

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

(g) if the origin criterion was based on a value method, the value of the product as well as the value of all the non-originating or, as appropriate to establish compliance with the value requirement, originating materials used in the production;

(h) if the origin criterion was based on weight, the weight of the product as well as the weight of the relevant non-originating or, as appropriate to establish compliance with the weight requirement, originating materials used in the product;

(i) if the origin criterion was based on a change in tariff classification, a list of all the non-originating materials including their tariff classification number under the Harmonized System (in two-, four- or six-digit format depending on the origin criteria); or

(j) the information relating to the compliance with the provision on non-alteration referred to in Article 3.10.

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

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

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

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

ARTICLE 3.22

Administrative cooperation

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

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

(a) the statement on origin;

(b) the identity of the customs authority issuing the request;

(c) the name of the exporter;

(d) the subject and scope of the verification; and

(e) if applicable, any relevant documentation.

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

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

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

(a) the requested documentation, where available;

(b) an opinion on the originating status of the product;

(c) the description of the product subject to examination and the tariff classification relevant to the application of this Chapter;

(d) a description and explanation of the production process sufficient to support the originating status of the product;

(e) information on the manner in which the examination was conducted; and

(f) supporting documentation, if appropriate.

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

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

ARTICLE 3.23

Mutual assistance in the fight against fraud

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

ARTICLE 3.24

Denial of preferential tariff treatment

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

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

  (i) no reply is provided; or

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

(b) within three months after the date of the request for information pursuant to paragraph 5 of Article 3.21:

  (i) no reply is provided; or

  (ii) the information provided is inadequate to confirm that the product is originating;

(c) within 10 months after the date of the request for information pursuant to paragraph 2 of Article 3.22:

  (i) no reply is provided; or

  (ii) the information provided is inadequate to confirm that the product is originating; or

(d) following a prior request for assistance pursuant to Article 3.23 and within a mutually agreed period, in respect of products which have been the subject of a claim as referred to in paragraph 1 of Article 3.16:

  (i) the customs authority of the exporting Party fails to provide the assistance; or

  (ii) the result of that assistance is inadequate to confirm that the product is originating.

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

3. If the customs authority of the importing Party has sufficient justification to deny preferential tariff treatment under paragraph 1, in cases where the customs authority of the exporting Party has provided an opinion pursuant to subparagraph 4(b) of Article 3.22 confirming the originating status of the products, the customs authority of the importing Party shall notify the customs authority of the exporting Party of its intention to deny the preferential tariff treatment within two months after the date of receipt of that opinion. If such notification is made, consultations shall be held on request of a Party, within three months after the date of the notification. The period for consultation may be extended on a case by case basis by mutual agreement between the Parties. The consultation may take place in accordance with the procedure set out by the Committee on Rules of Origin and Customs-Related Matters established pursuant to Article 22.3. Upon the expiry of the period for consultation, the customs authority of the importing Party may deny the preferential tariff treatment solely on the basis of sufficient justification and after having granted the importer the right to be heard.

ARTICLE 3.25

Confidentiality

1. Each Party shall maintain, in accordance with its laws and regulations, the confidentiality of any information provided to it by the other Party pursuant to this Chapter, and shall protect that information from disclosure.

2. Information obtained by the authorities of the importing Party pursuant to this Chapter may only be used by those authorities for the purposes of this Chapter.

3. Confidential business information obtained from the exporter by the customs authority of the exporting Party or of the importing Party through the application of Articles 3.21 and 3.22 shall not be disclosed, unless otherwise provided for in this Chapter.

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

ARTICLE 3.26

Administrative measures and sanctions

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

SECTION C

Miscellaneous

ARTICLE 3.27

Application of this Chapter to Ceuta and Melilla

1. For the purposes of this Chapter, in the case of the European Union, 'Party' does not include Ceuta and Melilla.

2. Products originating in Japan, when imported into Ceuta or Melilla, shall in all respects be subject to the same customs treatment under this Agreement as that which is applied to products originating in the customs territory of the European Union under Protocol 2 of the Act of Accession of the Kingdom of Spain and the Portuguese Republic to the European Communities. Japan shall apply to imports of products covered by this Agreement and originating in Ceuta and Melilla the same customs treatment under this Agreement as that which is applied to products imported from and originating in the European Union.

3. The rules of origin and origin procedures under this Chapter apply *mutatis mutandis* to products exported from Japan to Ceuta and Melilla and to products exported from Ceuta and Melilla to Japan.

4. Article 3.5 applies to the import and export of products between the European Union, Japan and Ceuta and Melilla.

5. Ceuta and Melilla shall be considered as a single territory.

6. The customs authority of the Kingdom of Spain shall be responsible for the application of this Article in Ceuta and Melilla.

ARTICLE 3.28

Committee on Rules of Origin and Customs-Related Matters

1. The Committee on Rules of Origin and Customs-Related Matters established pursuant to Article 22.3 (hereinafter referred to in this Chapter as 'the Committee') shall be responsible for the effective implementation and operation of this Chapter, in addition to the other responsibilities specified in paragraph 1 of Article 4.14.

2. For the purposes of this Chapter, the Committee shall have the following functions:

(a) reviewing and making appropriate recommendations, as necessary, to the Joint Committee on:

(i) the implementation and operation of this Chapter; and

(ii) any amendments of the provisions of this Chapter proposed by a Party;

(b) adopting explanatory notes to facilitate the implementation of the provisions of this Chapter;

(c) setting the consultation procedure referred to in paragraph 3 of Article 3.24; and

(d) considering any other matter related to this Chapter as the representatives of the Parties may agree.

ARTICLE 3.29

Transitional provisions for products in transit or storage

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

CHAPTER 4

CUSTOMS MATTERS AND TRADE FACILITATION

ARTICLE 4.1

Objectives

The objectives of this Chapter are to:

(a) promote trade facilitation for goods traded between the Parties while ensuring effective customs controls, taking into account the evolution of trade practices;

(b) ensure transparency of each Party's customs legislation and other trade-related laws and regulations and consistency thereof with applicable international standards;

(c) ensure predictable, consistent and non-discriminatory application by each Party of its customs legislation and other trade-related laws and regulations;

(d) promote simplification and modernisation of each Party's customs procedures and practices;

(e) further develop risk management techniques to facilitate legitimate trade while securing the international trade supply chain; and

(f) enhance cooperation between the Parties in the field of customs matters and trade facilitation.

ARTICLE 4.2

Scope

1. This Chapter applies to matters relating to each Party's customs legislation, other trade-related laws and regulations and general administrative procedures related to trade, including their application to goods traded between the Parties, as well as the cooperation between the Parties.

2. Nothing in this Chapter shall affect the rights and obligations of a Party under Chapters 6 and 7.

3. In the event of any inconsistency between this Chapter and Chapter 6 or 7, Chapter 6 or 7 shall prevail to the extent of the inconsistency.

4. This Chapter applies without prejudice to the fulfilment of each Party's legitimate policy objectives and its obligations under international agreements to which it is a party, regarding the protection of:

(a) public morals;

(b) human, animal or plant life or health;

(c) national treasures of artistic, historic or archaeological value; or

(d) the environment.

5. This Chapter shall be implemented by each Party in accordance with its laws and regulations. Each Party shall use its available resources in an appropriate way to implement this Chapter.

ARTICLE 4.3

Transparency

1. Each Party shall ensure that its customs legislation and other trade-related laws and regulations as well as its general administrative procedures and relevant information of general application related to trade are published and readily available to any interested person in an easily accessible manner, including, as appropriate, through the Internet.

2. Each Party shall publish and make readily available its customs legislation, other trade-related laws and regulations and general administrative procedures related to trade as early as possible before their entry into force, in order to enable any interested person to become acquainted with them, except in the case:

(a) of urgent circumstances;

(b) of minor changes to such laws, regulations or general administrative procedures;

(c) the effectiveness of such laws and regulations or their enforcement is undermined as a result of prior publication; or

(d) of measures having relieving effects.

3. Each Party shall designate one or more enquiry points to answer reasonable enquiries from any interested persons on the matters covered by paragraph 1. Enquiry points shall answer such enquiries and provide any relevant forms and documents within a reasonable time period set by each Party.

4. Each Party shall, as appropriate, provide for regular consultations between its customs authority and other trade-related agencies and traders or other stakeholders located within its territory.

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

ARTICLE 4.4

Procedures for import, export and transit

1. Each Party shall apply its customs legislation and other trade-related laws and regulations in a predictable, consistent, transparent and non-discriminatory manner.

2. Each Party shall ensure that its customs procedures:

(a) are consistent with international standards and recommended practices applicable to each Party in the area of customs procedures such as those made under the auspices of the World Customs Organization [1] (hereinafter referred to as 'the WCO'), including the substantive elements of the Protocol of Amendment to the International Convention on the Simplification and Harmonization of Customs Procedures, done at Brussels on 26 June 1999, the International Convention on the Harmonized Commodity Description and Coding System, done at Brussels on 14 June 1983, and the Framework of Standards to Secure and Facilitate Global Trade of the WCO (hereinafter referred to as 'the SAFE Framework');

(b) aim at facilitating legitimate trade, taking into account the evolution of trade practices, while securing compliance with its laws and regulations;

(c) provide for effective enforcement in case of breaches of its laws and regulations concerning customs procedures, including duty evasion and smuggling; and

(d) do not include mandatory use of customs brokers or preshipment inspections.

3. Each Party shall adopt or maintain measures granting favourable treatment with respect to customs controls prior to the release of goods to traders or operators fulfilling criteria specified in its laws and regulations.

4. Each Party shall promote the development and use of advanced systems, including those based on information and communications technology, to facilitate the exchange of electronic data between traders or operators and its customs authority and other trade-related agencies.

5. Each Party shall work towards further simplification and standardisation of data and documentation required by its customs authority and other trade-related agencies.

ARTICLE 4.5

Release of goods

Each Party shall adopt or maintain customs procedures that:

(a) provide for the prompt release of goods within a period that is not longer than necessary to ensure compliance with its laws and regulations;

(b) allow for advance electronic submission and processing of documentation and any other required information prior to the arrival of the goods; and

(c) allow for the release of goods prior to the final determination of customs duties, taxes, fees and charges, subject to the provision of a guarantee, if required by its laws and regulations, in order to secure their final payment.

ARTICLE 4.6

Simplification of customs procedures

1. Each Party shall work towards simplification of its requirements and formalities for customs procedures in order to reduce the time and costs thereof for traders or operators, including small and medium-sized enterprises.

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

2. Each Party shall adopt or maintain measures allowing traders or operators fulfilling criteria specified in its laws and regulations to benefit from further simplification of customs procedures. Such simplification may allow periodical declaration for the determination and payment of customs duties and taxes covering multiple imports within a given period, after the release of the goods.

3. Each Party shall adopt or maintain programmes which enable operators fulfilling criteria specified in its laws and regulations to benefit further from or have easier access to the simplification referred to in paragraph 2.

ARTICLE 4.7

Advance rulings

1. Each Party shall issue, through its customs authority, an advance ruling that sets forth the treatment to be provided to the goods concerned. That ruling shall be issued in a reasonable, time-bound manner to the applicant that has submitted a written request, including in electronic format, containing all necessary information in accordance with the laws and regulations of the issuing Party.

2. An advance ruling shall cover tariff classification of the goods, origin of goods including their qualification as originating goods under Chapter 3 or any other matter as the Parties may agree, in particular regarding the appropriate method or criteria to be used for the customs valuation of the goods.

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

ARTICLE 4.8

Appeal and review

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

2. Appeal or review shall include:

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

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

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

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

ARTICLE 4.9

Risk management

1. Each Party shall adopt or maintain a risk management system that enables its customs authority to concentrate inspection activities on high-risk consignments and that expedites the release of low-risk consignments.

2. Each Party shall base risk management on assessment of risk through appropriate selectivity criteria.

3. A Party may also select, on a random basis, consignments for inspection activities referred to in paragraph 1 as part of its risk management.

4. Each Party shall design and apply risk management in a manner as to avoid arbitrary or unjustifiable discrimination, or disguised restrictions to international trade.

ARTICLE 4.10

Post-clearance audit

1. With a view to expediting the release of goods, each Party shall adopt or maintain post-clearance audit to ensure compliance with its customs legislation and other trade-related laws and regulations. The customs authority of each Party shall use the results of post-clearance audit performed by it when applying the risk management referred to in Article 4.9. A Party may provide that its customs authority uses the results of the post-clearance audit performed by other trade-related agencies when applying risk management, and *vice-versa*.

2. Each Party shall select a person or a consignment for post-clearance audit in a risk-based manner, which may include appropriate selectivity criteria. Each Party shall conduct post-clearance audits in a transparent manner. Where the person is involved in the audit process and conclusive results have been achieved, the Party shall, without delay, notify the person whose record is audited of the results, the person's rights and obligations and the reasons for the results.

ARTICLE 4.11

Transit and transhipment

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

ARTICLE 4.12

Customs cooperation

1. Without prejudice to other forms of cooperation provided for in this Agreement, the customs authorities of the Parties shall cooperate, including by exchanging information, and provide mutual administrative assistance in the matters referred to in this Chapter in accordance with the CMAA, notwithstanding Article 1.6.

2. The customs authorities of the Parties shall enhance cooperation on the matters referred to in this Chapter with a view to further developing trade facilitation while ensuring compliance with their respective customs legislation and improving supply chain security, in the following areas:

(a) cooperation on further simplification of customs procedures, taking into account the evolution of trade practices;

(b) cooperation on harmonisation of data requirements for customs purposes, in line with applicable international standards such as the WCO standards;

(c) cooperation on further development of the customs-related aspects of securing and facilitating the international trade supply chain in accordance with the SAFE Framework;

(d) cooperation on improvement of their risk management techniques, including sharing best practices and, if appropriate, risk information and control results;

(e) cooperation with a view to further developing the measures referred to in paragraph 3 of Article 4.4 and paragraph 2 of Article 4.6 or the programmes referred to in paragraph 3 of Article 4.6, including the possibility of cooperation with a view to allowing traders or operators of a Party to benefit from the measures or the programmes of the other Party;

(f) cooperation and coordination in international organisations such as the WTO and the WCO, on matters of common interest, including tariff classification, customs valuation and origin, with a view to establishing, if possible, common positions; and

(g) cooperation on enforcement against the trafficking of prohibited goods.

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

ARTICLE 4.13

Temporary admission

For the temporary admission of goods referred to in Article 2.10 and regardless of their origin, each Party shall, in accordance with the procedures laid down in international agreements concerning temporary admissions and applied by the Party, accept A.T.A. carnets ([1]) issued in the other Party.

ARTICLE 4.14

Committee on Rules of Origin and Customs-Related Matters

1. The Committee on Rules of Origin and Customs-Related Matters established pursuant to Article 22.3 (hereinafter referred to in this Chapter as 'the Committee') shall be responsible for the effective implementation and operation of this Chapter and the customs-related matters of Chapter 2 and of Article 14.51, in addition to the other responsibilities specified in paragraph 1 of Article 3.28. ([2])

2. The Committee shall hold joint meetings with the Joint Customs Co-operation Committee (hereinafter referred to in this Chapter as 'the JCCC') established pursuant to the CMAA, unless such joint meetings are not necessary to ensure consistency in the implementation and operation of the provisions referred to in paragraph 1 and in the CMAA. ([3])

3. The Parties shall ensure that the composition of their delegations to meetings of the Committee corresponds to the agenda items.

4. Without prejudice to the functions of the JCCC, the Committee shall have the following functions:

(a) addressing all issues arising from the implementation and operation of the provisions referred to in paragraph 1;

(b) identifying areas for improvement in the implementation and operation of the provisions referred to in paragraph 1;

(c) functioning as a mechanism to expeditiously reach mutually agreed solutions with regard to any matters covered by the provisions referred to in paragraph 1;

(d) formulating resolutions, recommendations or opinions regarding actions or measures which it considers necessary for the attainment of the objectives and effective functioning of this Chapter;

(e) deciding on the actions to be taken or the measures to be implemented by a Party or the Parties, in the areas referred to in paragraph 2 of Article 4.12, which it considers necessary for the attainment of the objectives and effective functioning of this Chapter; and

(f) carrying out other functions as may be delegated by the Joint Committee pursuant to subparagraph 5(b) of Article 22.1.

([1]) 'A.T.A. carnet' has the same meaning as in the Customs Convention on the A.T.A. Carnet for the Temporary Admission of Goods, done at Brussels on 6 December 1961 or the Convention on Temporary Admission, done at Istanbul on 26 June 1990.

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

([3]) For greater certainty, nothing in this Article shall be construed to prevent the JCCC from holding a meeting solely within the framework of the CMAA.

CHAPTER 5

TRADE REMEDIES

SECTION A

General provisions

ARTICLE 5.1

Definitions

For the purposes of this Chapter:

(a) 'domestic industry' means the producers as a whole of the like or directly competitive goods operating in a Party, or those whose collective output of the like or directly competitive goods constitutes a major proportion of the total domestic production of those goods;

(b) 'serious injury' means a significant overall impairment in the position of a domestic industry;

(c) 'threat of serious injury' means serious injury that is clearly imminent in accordance with the investigation referred to in paragraph 3 of Article 5.4. A determination of the existence of a threat of serious injury shall be based on facts and not merely on allegation, conjecture or remote possibility; and

(d) 'transition period' means, in relation to a particular originating good, the period beginning on the date of entry into force of this Agreement and ending 10 years after the date of completion of tariff reduction or elimination on that good in accordance with Annex 2-A.

SECTION B

Bilateral safeguard measures

ARTICLE 5.2

Application of bilateral safeguard measures

1. If, as a result of the elimination or reduction of a customs duty in accordance with Article 2.8, an originating good from one Party is being imported into the other Party in such increased quantities, in absolute terms or relative to domestic production, and under such conditions as to cause or threaten to cause serious injury to a domestic industry, the other Party may adopt the measures provided for in paragraph 2 to the extent necessary to prevent or remedy the serious injury to the domestic industry of the other Party and to facilitate the adjustment of the domestic industry.

2. Bilateral safeguard measure may consist of:

(a) the suspension of any further reduction of the rate of customs duty on the originating good provided for in Chapter 2; or

(b) the increase of the rate of customs duty on the originating good to a level not exceeding the lesser of:

  (i) most-favoured-nation applied rate of customs duty in effect on the day when the bilateral safeguard measure is applied; and

  (ii) most-favoured-nation applied rate of customs duty in effect on the day immediately preceding the date of entry into force of this Agreement.

ARTICLE 5.3

Conditions and limitations

1. No bilateral safeguard measure shall be maintained except to the extent and for such period of time as may be necessary to prevent or remedy serious injury and to facilitate the adjustment of the domestic industry, provided that such period of time does not exceed a period of two years. However, a bilateral safeguard measure may be extended, provided that the total duration of the bilateral safeguard measure, including such extensions, does not exceed four years.

2. Bilateral safeguard measures may only be applied during the transition period.

3. In order to facilitate adjustment in a situation where the expected duration of a bilateral safeguard measure exceeds one year, the Party maintaining the bilateral safeguard measure shall progressively liberalise the bilateral safeguard measure at regular intervals during the period of application.

4. No bilateral safeguard measure shall be applied to the import of a particular originating good which has already been subject to such a bilateral safeguard measure for a period of time equal to the duration of the previous bilateral safeguard measure or one year, whichever is longer.

5. Upon the termination of a bilateral safeguard measure, the rate of customs duty for the originating good subject to the measure shall be the rate which would have been in effect but for the bilateral safeguard measure.

ARTICLE 5.4

Investigation

1. A Party may apply a bilateral safeguard measure only after an investigation has been carried out by its competent authority ([1]) in accordance with the same procedures as those provided for in Article 3 and subparagraph 2(c) of Article 4 of the Agreement on Safeguards.

2. The investigation shall in all cases be completed within one year following its date of initiation.

3. In the investigation to determine whether the increased imports of an originating good have caused or are threatening to cause serious injury to a domestic industry, the competent authority which carries out the investigation shall evaluate all relevant factors of an objective and quantifiable nature having a bearing on the situation of that domestic industry. Those factors include, in particular, the rate and amount of the increase in imports of the originating good in absolute and relative terms, the share of the domestic market taken by the increased imports of the originating good, and the changes in the level of sales, production, productivity, capacity utilisation, profits and losses, and employment.

4. The determination that increased imports of an originating good have caused or are threatening to cause serious injury to a domestic industry shall not be made unless the investigation demonstrates, on the basis of objective evidence, the existence of a causal link between the increased imports of the originating good and the serious injury or threat of serious injury to the domestic industry. In this determination, factors other than the increased imports of the originating good which are also causing injury to the domestic industry at the same time shall be taken into consideration.

ARTICLE 5.5

Notification

1. A Party shall immediately notify the other Party in writing when it:

(a) initiates an investigation referred to in paragraph 1 of Article 5.4 relating to serious injury, or threat of serious injury, and the reasons for it;

(b) makes a finding of serious injury, or threat of serious injury, caused by increased imports; and

(c) takes a decision to apply or extend a bilateral safeguard measure.

2. The notifying Party referred to in paragraph 1 shall provide the other Party with all pertinent information, which shall include:

(a) in the case of a notification referred to in subparagraph 1(a), the reason for the initiation of the investigation, a precise description of the originating good subject to the investigation and its subheading under the Harmonized System, the expected duration of the investigation and the date of initiation of the investigation; and

(b) in the case of a notification referred to in subparagraphs 1(b) and (c), evidence of serious injury or threat of serious injury caused by the increased imports of the originating good, a precise description of the originating good subject to the proposed bilateral safeguard measure and its subheading under the Harmonized System, a precise description of the proposed bilateral safeguard measure, and the proposed date of the introduction and expected duration of the bilateral safeguard measure.

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

ARTICLE 5.6

Consultations and compensations

1. A Party proposing to apply or extend a bilateral safeguard measure shall provide adequate opportunity for prior consultations with the other Party with a view to reviewing the information arising from the investigation referred to in paragraph 1 of Article 5.4, exchanging views on the bilateral safeguard measure and reaching an agreement on compensation as provided for in this Article.

2. A Party proposing to apply or extend a bilateral safeguard measure shall provide the other Party with mutually agreed adequate means of trade compensation in the form of concessions of customs duties, the value of which is substantially equivalent to that of the additional customs duties expected to result from the bilateral safeguard measure.

3. If the Parties are unable to agree on the compensation within 30 days after the commencement of the consultations, the Party to whose originating good the bilateral safeguard measure is applied shall be free to suspend the application of concessions of customs duties under this Agreement, the value of which is substantially equivalent to that of the additional customs duties resulting from the bilateral safeguard measure. The Party exercising the right of suspension may suspend the application of concessions of customs duties only for the minimum period necessary to achieve the substantially equivalent effects and only while the bilateral safeguard measure is maintained.

4. Notwithstanding paragraph 3, the right of suspension referred to in that paragraph shall not be exercised for the first 24 months during which a bilateral safeguard measure is in effect, provided that the bilateral safeguard measure has been taken as a result of an absolute increase in imports and that such a safeguard measure conforms to the provisions of this Agreement.

ARTICLE 5.7

Provisional bilateral safeguard measures

1. In critical circumstances, where delay would cause damage which would be difficult to repair, a Party may apply a provisional bilateral safeguard measure, which shall take the form of a measure set out in subparagraph 2(a) or (b) of Article 5.2, pursuant to a preliminary determination that there is clear evidence that increased imports of an originating good of the other Party have caused or are threatening to cause serious injury to a domestic industry of the Party proposing to apply the provisional bilateral safeguard measure.

2. A Party shall notify the other Party in writing of its proposed provisional bilateral safeguard measure no later than at the date of application thereof. Consultations between the Parties on the application of the provisional bilateral safeguard measure shall be initiated immediately after the provisional bilateral safeguard measure is applied. The notification shall contain evidence of the existence of critical circumstances, evidence of serious injury or threat of serious injury caused by the increased imports of the originating good, a precise description of the originating good subject to the proposed provisional bilateral safeguard measure and its subheading under the Harmonized System, and a precise description of the proposed provisional bilateral safeguard measure.

3. The duration of a provisional bilateral safeguard measure shall not exceed 200 days. During that period, the pertinent requirements of Article 5.4 shall be met. The duration of the provisional bilateral safeguard measure shall be counted as part of the period referred to in paragraph 1 of Article 5.3.

4. Paragraph 5 of Article 5.3 shall apply, *mutatis mutandis*, to a provisional bilateral safeguard measure. The customs duty imposed as a result of the provisional bilateral safeguard measure shall be refunded if the subsequent investigation referred to in paragraph 1 of Article 5.4 does not determine that the increased imports of the originating good subject to the provisional bilateral safeguard measure have caused or threatened to cause serious injury to a domestic industry.

ARTICLE 5.8

Miscellaneous

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

SECTION C

Global safeguard measures

ARTICLE 5.9

General provisions

1. Nothing in this Chapter shall prevent a Party from applying safeguard measures to an originating good of the other Party in accordance with Article XIX of GATT 1994 and the Agreement on Safeguards.

2. The provisions of this Section shall not be subject to dispute settlement under Chapter 21.

ARTICLE 5.10

Application of safeguard measures

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

(a) a bilateral safeguard measure set out in Section B;

(b) a measure under Article XIX of GATT 1994 and the Agreement on Safeguards; or

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

SECTION D

Anti-dumping and countervailing measures

ARTICLE 5.11

General provisions

1. The Parties maintain their rights and obligations under the Agreement on Anti-Dumping and the SCM Agreement.

2. The provisions of this Section shall not be subject to dispute settlement under Chapter 21.

3. Chapter 3 shall not apply to anti-dumping and countervailing measures under this Agreement.

ARTICLE 5.12

Transparency and disclosure of essential facts

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

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

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

(a) in the case of an anti-dumping investigation, the margins of dumping established, a sufficiently detailed explanation of the basis and methodology upon which normal values and export prices were established, and of the methodology used in the comparison of the normal values and export prices including any adjustments;

(b) in the case of a countervailing duty investigation, the determination of countervailable subsidisation, including sufficient details on the calculation of the amount and methodology followed to determine the existence of subsidisation; and

(c) information relevant to the determination of injury, including information concerning the volume of the dumped imports and the effect of the dumped imports on prices in the domestic market for like goods, the detailed methodology used in the calculation of price undercutting, the consequent impact of the dumped imports on the domestic industry, and the demonstration of a causal relationship including the examination of factors other than the dumped imports as referred to in Article 3.5 of the Agreement on Anti-Dumping.

4. In cases in which an investigating authority ([1]) of a Party intends to make use of the facts available pursuant to Article 6.8 of the Agreement on Anti-Dumping, the investigating authority shall inform the interested party concerned of its intentions and give a clear indication of the reasons which may lead to the use of the facts available. If, after having been given the opportunity to provide further explanations within a reasonable time period, the explanations given by the interested party concerned are considered by the investigating authority as not being satisfactory, the disclosure of essential facts shall contain a clear indication of the facts available that the investigating authority has used instead.

ARTICLE 5.13

Consideration of public interest

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

ARTICLE 5.14

Anti-dumping investigation

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

CHAPTER 6

SANITARY AND PHYTOSANITARY MEASURES

ARTICLE 6.1

Objectives

The objectives of this Chapter are to:

(a) protect human, animal or plant life or health through the development, adoption and enforcement of sanitary and phytosanitary measures while minimising their negative effects on trade between the Parties;

(b) promote cooperation between the Parties on the implementation of the SPS Agreement; and

(c) provide means for improving communication and cooperation between the Parties, a framework for addressing matters related to the implementation of sanitary and phytosanitary measures, and means for achieving mutually acceptable solutions.

ARTICLE 6.2

Scope of application

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

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

ARTICLE 6.3

Definitions

1. For the purposes of this Chapter, the definitions set out in Annex A to the SPS Agreement apply.

2. For the purposes of this Chapter:

(a) 'import conditions' means any sanitary or phytosanitary measures that are required to be fulfilled for the import of products; and

(b) 'protected zone' means an officially defined geographical part of the territory of each Party in which a specific regulated pest is not established in spite of favourable conditions for its establishment and its presence in other parts of the territory of the Party.

3. In addition, the Committee on Sanitary and Phytosanitary Measures established pursuant to Article 22.3 may agree on other definitions for the application of this Chapter taking into consideration the glossaries and definitions developed by relevant international organisations, such as the Codex Alimentarius Commission (hereinafter referred to as 'Codex Alimentarius'), the World Organisation for Animal Health (hereinafter referred to as 'OIE') and the relevant international organisations operating within the framework of the International Plant Protection Convention (hereinafter referred to as 'IPPC'). In the event of an inconsistency between the definitions agreed by the Committee on the Sanitary and Phytosanitary Measures and the definitions set out in the SPS Agreement, the definitions set out in the SPS Agreement shall prevail.

ARTICLE 6.4

Relation to the WTO Agreement

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

ARTICLE 6.5

Competent authorities and contact points

1. As of the date of entry into force of this Agreement, each Party shall provide the other Party with a description of the competent authorities for the implementation of this Chapter and a contact point for communication on all matters covered by this Chapter.

2. Each Party shall inform the other Party of any significant changes in the structure, organisation and division of responsibilities of their competent authorities and ensure that the information on contact points is kept up to date.

ARTICLE 6.6

Risk assessment

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

ARTICLE 6.7

Import conditions, import procedures and trade facilitation

1. Import conditions shall be established by the importing Party in order to achieve the appropriate level of protection, subject to and taking into account consultations between the Parties when necessary.

2. Without prejudice to the rights and obligations of each Party under the SPS Agreement, the importing Party should, if requested by the exporting Party, apply the import conditions for products to the entire territory of the exporting Party in a consistent manner.

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

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

(a) such procedures are simplified, expedited and completed without undue delay, in accordance with the SPS Agreement;

(b) such procedures are not applied in a manner which would constitute an arbitrary or unjustifiable discrimination against the other Party;

(c) the standard processing period of each procedure is published or that the anticipated processing period is communicated to the applicant upon request; and

(d) information requirements are limited to what is necessary for appropriate control, inspection and approval procedures, including for the approval of the use of additives or for the establishment of tolerances for contaminants in food, beverages or feedstuffs.

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

6. Each Party shall establish lists of regulated pests for commodities ([1]) where phytosanitary concerns exist. The lists shall contain, as appropriate:

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

(b) the quarantine pests which are known to occur within any part of its territory but are not widely distributed and under official control; and

(c) any other regulated pest for which phytosanitary measures may be taken.

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

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

(a) the importing Party shall take all necessary steps to allow the import of the products concerned without undue delay;

(b) the exporting Party shall:

(i) provide all relevant information required by the importing Party; and

(ii) give reasonable access to the importing Party for audit and other relevant procedures.

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

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

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

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

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

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

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

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

ARTICLE 6.8

Audit

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

(a) all or parts of the exporting Party's inspection and certification system; and

(b) the results of the controls carried out under the exporting Party's inspection and certification system.

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

2. The importing Party may conduct audits by requesting information from the exporting Party or by audit visits to the exporting Party.

3. An audit visit shall be carried out under the conditions agreed in advance by the Parties.

4. The importing Party shall provide the exporting Party with the opportunity to comment in writing on the findings of the audit. The importing Party shall take any such comments into account before reaching its conclusions and taking any action thereon. The importing Party shall, without undue delay, provide the exporting Party with a written report setting out its conclusions.

5. The costs for an audit visit shall be borne by the importing Party unless otherwise agreed by the Parties.

ARTICLE 6.9

Procedure for listing of establishments or facilities

1. When required by the importing Party, the competent authorities of the exporting Party shall ensure that lists of establishments and facilities which comply with the importing Party's import conditions are drawn up, kept updated and communicated to the importing Party.

2. The importing Party may request the exporting Party to provide information which is necessary to consider the lists referred to in paragraph 1. Unless additional information is required to verify the entries on the lists, the importing Party shall take the necessary measures to allow imports from the listed establishments and facilities without undue delay. Without prejudice to Article 6.13, such measures shall not include prior inspection unless such inspection is required by each Party's laws and regulations or otherwise agreed by the Parties.

3. The importing Party may conduct audits in accordance with Article 6.8.

4. The importing Party shall make the lists referred to in paragraph 1 publicly available as appropriate.

5. A Party shall notify the other Party of its intention to introduce new laws and regulations within the scope of this Article and allow the other Party to provide comments thereon.

ARTICLE 6.10

Adaptation to regional conditions

1. With regard to animals, animal products and animal by-products, the Parties recognise the concept of zone and compartment specified in the OIE Terrestrial Animal Health Code and the OIE Aquatic Animal Health Code.

2. When establishing or maintaining sanitary import conditions on the request of the exporting Party, the importing Party shall recognise the zones or compartments established by the exporting Party as a basis for consideration towards the determination of allowing or maintaining the import.

3. The exporting Party shall identify its zones or compartments referred to in paragraph 2 and, on request of the importing Party, provide a full explanation and supporting data based on the OIE Terrestrial Animal Health Code or the OIE Aquatic Animal Health Code, or in other ways as deemed appropriate by the Parties on the basis of the knowledge acquired through experience of the exporting Party's competent authorities.

4. Each Party shall ensure that the procedures and obligations established by paragraphs 2 and 3 are carried out without undue delay.

5. Unless the Parties agree otherwise, the Parties will, through the Committee on Sanitary and Phytosanitary Measures, exchange information on a way to establish and maintain mutual recognition of health status, based on the OIE Terrestrial Animal Health Code and recommendations adopted by the OIE.

6. Each Party may establish the zones or compartments referred to in paragraph 2 for diseases not covered by the OIE Terrestrial Animal Health Code or the OIE Aquatic Animal Health Code and agree with the other Party to apply such zones or compartments in the trade between the Parties.

7. With regard to plants and plant products, the Parties recognise the concepts of pest free areas, pest free places of production, pest free production sites and areas of low pest prevalence specified in the International Standards for Phytosanitary Measures developed under the IPPC, as well as the concept of protected zones which the Parties agree to apply in trade between them.

8. When establishing or maintaining phytosanitary import conditions on request of the exporting Party, the importing Party shall recognise the pest free areas, pest free places of production, pest free production sites, areas of low pest prevalence and protected zones established by the exporting Party as a basis for consideration towards the determination to allow or maintain the import.

9. The exporting Party shall identify its pest free areas, pest free places of production, pest free production sites and areas of low pest prevalence or protected zones. If requested by the importing Party, the exporting Party shall provide a full explanation and supporting data based on the relevant International Standards for Phytosanitary Measures developed under the IPPC, or in other ways as deemed appropriate by the Parties, based on the knowledge acquired through experience of the exporting Party's relevant phytosanitary authorities.

10. In implementing paragraphs 7 to 9, technical consultations and audits may be carried out. Technical consultations shall take place in accordance with Article 6.12. The audits shall be carried out in accordance with Article 6.8, taking into account the biology of the pest and the commodity concerned.

11. Each Party shall ensure that the procedures and obligations set out in paragraphs 8 to 10 are carried out without undue delay.

12. Whenever a quarantine pest is detected in a protected zone, the exporting Party shall immediately notify the importing Party and, on request of the importing Party, immediately suspend the relevant export. The exporting Party may resume the export provided that the importing Party is satisfied with the assurances provided by the exporting Party.

ARTICLE 6.11

Transparency and exchange of information

1. Each Party shall, in accordance with Article 7 of the SPS Agreement and Annexes B and C to the SPS Agreement:

(a) ensure transparency as regards:

(i) sanitary and phytosanitary measures, including import conditions; and

(ii) control, inspection and approval procedures, including complete details about the mandatory administrative steps, expected timelines and the authorities in charge of receiving import applications and of processing them;

(b) enhance mutual understanding of each Party's sanitary and phytosanitary measures and their application; and

(c) on a reasonable request of the other Party and as soon as possible, provide information on its sanitary and phytosanitary measures and their application, including:

(i) import conditions that apply to the import of specific products;

(ii) the state of progress of applications for authorisation of specific products;

(iii) the frequency of import checks carried out on products from the other Party; and

(iv) matters related to the development and application of its sanitary and phytosanitary measures, including the progress concerning new available scientific evidence, that affect or may affect trade between the Parties with a view to minimising their negative effects.

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

ARTICLE 6.12

Technical consultations

1. Where a Party has significant concerns regarding human, animal or plant life or health, or measures proposed or implemented by the other Party, that Party may request technical consultations.

2. The other Party shall respond to such a request without undue delay and shall engage in the technical consultations to address those concerns.

3. Each Party shall endeavour to provide the information necessary to avoid a disruption in trade or to reach a mutually acceptable solution.

4. Where the Parties have already established other mechanisms than those referred to in this Article to address the concerns, they shall make use of them to the extent possible in order to avoid unnecessary duplication.

5. Each Party shall seek to resolve any concerns with respect to sanitary and phytosanitary measures of the other Party referred to in paragraph 1 through technical consultations pursuant to this Article prior to initiating dispute settlement proceedings under this Agreement.

6. Each Party may terminate technical consultations by notifying the other Party in writing at any time no less than 90 days after the date of receipt of the response by the other Party referred to in paragraph 2, or any other time period as agreed by the Parties.

ARTICLE 6.13

Emergency measures

1. A Party may adopt emergency measures that are necessary for the protection of human, animal or plant life or health. When adopting such emergency measures the competent authority of that Party shall:

(a) immediately notify the competent authorities of the other Party of such emergency measures;

(b) allow the other Party to submit comments in writing;

(c) engage, if necessary, in technical consultations as referred to in Article 6.12; and

(d) take into account the comments referred to in subparagraph (b) and the results of technical consultations referred to in subparagraph (c).

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

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

ARTICLE 6.14

Equivalence

1. The importing Party shall accept sanitary and phytosanitary measures of the exporting Party as equivalent if the exporting Party objectively demonstrates to the importing Party that its measures achieve the importing Party's appropriate level of protection. For that purpose, reasonable access shall be given, upon request, to the importing Party for inspection, testing and other relevant procedures.

2. The Parties shall, on request of either Party, enter into consultations with the aim of achieving arrangements determining the equivalence of specified sanitary and phytosanitary measures.

3. In determining the equivalence of sanitary and phytosanitary measures, the Parties shall take into account the relevant guidance of the WTO Committee on Sanitary and Phytosanitary Measures, in particular its Decision on the Implementation of Article 4 of the Agreement on the Application of Sanitary and Phytosanitary Measures ([1]) and international standards, guidelines and recommendations of the Codex Alimentarius, OIE or IPPC.

4. Where equivalence has been determined, the Parties may agree on alternative import conditions and simplified certificates, taking into account international standards, guidelines or recommendations of the Codex Alimentarius, OIE or IPPC.

ARTICLE 6.15

Committee on Sanitary and Phytosanitary Measures

1. The Committee on Sanitary and Phytosanitary Measures established pursuant to Article 22.3 shall be responsible for the effective implementation and operation of this Chapter.

2. The objectives of the Committee on Sanitary and Phytosanitary Measures are to:

(a) enhance each Party's implementation of this Chapter;

(b) consider sanitary and phytosanitary matters of mutual interest; and

(c) enhance communication and cooperation on sanitary and phytosanitary matters of mutual interest.

3. The Committee on Sanitary and Phytosanitary Measures:

(a) shall provide a forum to improve the Parties' understanding of sanitary and phytosanitary matters that relate to the implementation of the SPS Agreement;

(b) shall provide a forum to enhance mutual understanding of each Party's sanitary and phytosanitary measures and the related regulatory processes;

([1]) WTO Document G/SPS/19/Rev.2, dated 23 July 2004.

(c) shall monitor, review and exchange information on the implementation and operation of this Chapter;

(d) shall serve as a forum to address the concerns referred to in paragraph 1 of Article 6.12 with a view to reaching mutually acceptable solutions provided that the Parties have first attempted to address them through the technical consultations pursuant to Article 6.12 and other topics agreed by the Parties;

(e) shall determine the appropriate means, which may include *ad hoc* working groups, to undertake specific tasks related to the functions of the Committee on Sanitary and Phytosanitary Measures;

(f) may identify and consider technical cooperation projects between the Parties in relation to the development, implementation, and application of sanitary and phytosanitary measures; and

(g) may consult on matters and positions for the meetings of the WTO Committee on Sanitary and Phytosanitary Measures and meetings held under the auspices of the Codex Alimentarius, OIE and IPPC.

4. The Committee on Sanitary and Phytosanitary Measures shall be composed of representatives of the Parties who are in charge of sanitary and phytosanitary measures with the relevant expertise.

5. The Committee on Sanitary and Phytosanitary Measures shall establish its rules of procedure and may revise those rules as necessary.

6. The Committee on Sanitary and Phytosanitary Measures shall hold the first meeting within one year of the date of entry into force of this Agreement.

ARTICLE 6.16

Dispute settlement

1. Article 6.6, subparagraphs 4(b) to (d) of Article 6.7 and paragraphs 1 and 2 of Article 6.14 shall not be subject to dispute settlement under Chapter 21.

2. In a dispute under this Chapter involving scientific or technical issues, unless the Parties decide otherwise, a panel shall seek advice from experts chosen by the panel in consultation with the Parties. To this end, the panel shall on request of a Party establish an advisory technical expert group or consult the relevant international organisations.

CHAPTER 7

TECHNICAL BARRIERS TO TRADE

ARTICLE 7.1

Objectives

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

(a) ensuring that technical regulations, standards and conformity assessment procedures do not create unnecessary obstacles to trade;

(b) enhancing joint cooperation between the Parties, including on the implementation of the TBT Agreement; and

(c) pursuing appropriate ways to reduce unnecessary negative effects on trade by measures within the scope of this Chapter.

ARTICLE 7.2

Scope

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

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

3. This Chapter does not apply to:

(a) purchasing specifications prepared by a governmental body for its production or consumption requirements; or

(b) sanitary and phytosanitary measures as defined in Annex A to the SPS Agreement.

ARTICLE 7.3

Incorporation of certain provisions of the TBT Agreement

1. The Parties affirm their rights and obligations under the TBT Agreement.

2. Articles 2 to 9 of the TBT Agreement and Annexes 1 and 3 to the TBT Agreement are incorporated into and made part of this Agreement, *mutatis mutandis*.

3. Where a dispute arises regarding a particular measure of a Party which the other Party alleges to be exclusively in breach of the provisions of the TBT Agreement referred to in paragraph 2, that other Party shall, notwithstanding paragraph 1 of Article 21.27, select the dispute settlement mechanism under the WTO Agreement.

ARTICLE 7.4

Definitions

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

ARTICLE 7.5

Technical regulations

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

(a) when developing a technical regulation:

   (i) assess, in accordance with its laws and regulations or administrative guidelines, the available regulatory or non-regulatory alternatives to the proposed technical regulation that may fulfil its legitimate objective, in order to ensure that the proposed technical regulation is not more trade-restrictive than necessary to fulfil its legitimate objective, in accordance with paragraph 2 of Article 2 of the TBT Agreement; nothing in this provision shall affect the rights of each Party to prepare, adopt and apply measures without delay where urgent problems including safety, health, environmental protection or national security arise or threaten to arise;

   (ii) endeavour to systematically carry out impact assessments for technical regulations with significant effect on trade, including an assessment of their impact on trade; and

   (iii) specify, wherever appropriate, technical regulations based on product requirements in terms of performance rather than design or descriptive characteristics; and

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

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

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

4. Each Party shall uniformly and consistently apply requirements relating to the placement of products on the market which are established in technical regulations applicable to its whole territory. If a Party has substantiated reasons to believe that any of these requirements are not applied uniformly and consistently in the territory of the other Party, and that this situation leads to significant impact on bilateral trade, that Party may notify the other Party of those substantiated reasons with a view to clarifying the issue, and, if appropriate, addressing it in a timely manner by the contact point referred to in Article 7.14 or by other appropriate bodies established under this Agreement.

ARTICLE 7.6

International standards

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

2. With a view to harmonising standards on as wide a basis as possible, the Parties shall encourage regional or national standardising bodies within their territories to:

(a) play a full part, within the limits of their resources, in the preparation by relevant international standardising bodies of international standards;

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

(c) avoid duplication of, or overlap with, the work of international standardising bodies; and

(d) review their standards which are not based on relevant international standards at appropriate intervals, preferably not exceeding five years, with a view to increasing their convergence with relevant international standards.

([1]) Annex 4 to WTO Document G/TBT/9, dated 13 November 2000.

3. When developing technical regulations or conformity assessment procedures:

(a) each Party shall use relevant international standards, guides or recommendations, or the relevant parts of them, to the extent provided for in paragraph 4 of Article 2 and in paragraph 4 of Article 5 of the TBT Agreement, as a basis for its technical regulations and conformity assessment procedures and avoid deviations from the relevant international standards or additional requirements when compared to those standards, except when the Party developing the technical regulation or conformity assessment procedure can demonstrate, based on relevant information, including available scientific or technical evidence, that such international standards would be ineffective or inappropriate for the fulfilment of legitimate objectives pursued, as referred to in paragraph 2 of Article 2 and paragraph 4 of Article 5 of the TBT Agreement; and

(b) if a Party does not use relevant international standards, guides or recommendations, or the relevant parts of them, as referred to in paragraph 1, as a basis for its technical regulations or conformity assessment procedures, that Party shall, on request of the other Party, explain the reasons why it considers such international standards to be ineffective or inappropriate for the fulfilment of legitimate objectives pursued, as referred to in paragraph 2 of Article 2 and paragraph 4 of Article 5 of the TBT Agreement, and provide the relevant information, including available scientific or technical evidence on which this assessment is based, as well as identify the parts of the technical regulation or conformity assessment procedure concerned which in substance deviate from the relevant international standards, guides or recommendations.

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

ARTICLE 7.7

Standards

1. The Parties affirm their obligations under paragraph 1 of Article 4 of the TBT Agreement to ensure that regional or national standardising bodies within their territories accept and comply with the Code of Good Practice for the Preparation, Adoption and Application of Standards in Annex 3 to the TBT Agreement.

2. The Parties recall that, pursuant to the definition of a standard in Annex 1 to the TBT Agreement, compliance with standards is not mandatory. Where compliance with a standard is required in a Party through incorporation of, or reference to, that standard in a technical regulation or conformity assessment procedure, the Party shall, in developing the draft technical regulation or conformity assessment procedure, comply with the transparency obligations set out in paragraph 9 of Article 2 or paragraph 6 of Article 5 of the TBT Agreement, and in Article 7.9.

3. Each Party shall encourage, subject to its laws and regulations, its regional or national standardising bodies to ensure adequate participation of interested persons within the territory of that Party in the standard development process and to allow persons of the other Party to participate in consultation procedures, which are available to the general public, on terms no less favourable than those accorded to its own persons.

4. The Parties undertake to exchange information on:

(a) each Party's use of standards in support of demonstrating or facilitating compliance with technical regulations;

(b) their standard setting processes, in particular the manner and extent to which international or regional standards are used as a basis for their regional or national standards; and

(c) cooperation agreements or arrangements on standardisation with third parties or international organisations.

ARTICLE 7.8

Conformity assessment procedures

1. With respect to the preparation, adoption and application of technical regulations, subparagraphs 1(a)(i), 1(a)(ii) and 1(b) of Article 7.5 also apply, *mutatis mutandis*, to conformity assessment procedures.

2. In conformity with paragraph 1.2 of Article 5 of the TBT Agreement, each Party shall ensure that conformity assessment procedures are not stricter or are not applied more strictly than is necessary to give the importing Party adequate confidence that products conform with the applicable technical regulations or standards, taking into account the risks associated with products, including the risks that non-conformity would create.

3. The Parties recognise that a broad range of mechanisms exist to facilitate the acceptance of the results of conformity assessment procedures. Such mechanisms may include:

(a) mutual recognition agreements for the results of conformity assessment procedures with respect to specific technical regulations conducted by bodies located in the territory of the other Party;

(b) cooperative and voluntary arrangements between conformity assessment bodies located in the territories of the Parties;

(c) plurilateral and multilateral recognition agreements or arrangements to which both Parties are participants;

(d) the use of accreditation to qualify conformity assessment bodies;

(e) government designation of conformity assessment bodies, including conformity assessment bodies located in the other Party;

(f) recognition by a Party of results of conformity assessment procedures conducted in the territory of the other Party; and

(g) manufacturer's or supplier's declaration of conformity.

4. The Parties shall exchange information regarding the mechanisms covered by paragraph 3. A Party shall, on request of the other Party, provide information on:

(a) the mechanisms referred to in paragraph 3 and similar mechanisms with a view to facilitating the acceptance of the results of conformity assessment procedures;

(b) factors, including assessment and management of risk, considered when selecting appropriate conformity assessment procedures for specific products; and

(c) accreditation policy, including on international standards for accreditation, and international agreements and arrangements in the field of accreditation, including those of the International Laboratory Accreditation Cooperation (ILAC) and the International Accreditation Forum (IAF), to the extent possible and used by a Party in a specific area.

5. With regard to those mechanisms each Party shall:

(a) use, whenever possible and in accordance with its laws and regulations, a supplier's declaration of conformity as assurance of conformity with the applicable technical regulations;

(b) use accreditation with authority derived from government or performed by government, as appropriate, as a means to demonstrate technical competence to qualify conformity assessment bodies;

(c) if accreditation is established by law as a necessary separate step to qualify conformity assessment bodies, ensure that accreditation activities are independent from conformity assessment activities and that there are no conflicts of interest between accreditation bodies and the conformity assessment bodies they accredit; the Parties may comply with this obligation by means of the separation of conformity assessment bodies from accreditation bodies; ([1])

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

(d) consider joining or, as applicable, not prohibit testing, inspection and certification bodies from joining, international agreements or arrangements for the facilitation of acceptance of conformity assessment results; and

(e) if two or more conformity assessment bodies are authorised by a Party to carry out conformity assessment procedures required for placing a product on the market, not prohibit economic operators from choosing among conformity assessment bodies.

6. The Parties shall cooperate in the field of mutual recognition in accordance with the Agreement on Mutual Recognition between the European Community and Japan, done at Brussels on 4 April 2001. The Parties may also decide, in accordance with relevant provisions of that Agreement, to extend the coverage as regards to the products, the applicable regulatory requirements and the recognised conformity assessment bodies.

ARTICLE 7.9

Transparency

1. When developing a technical regulation or conformity assessment procedure which may have a significant effect on trade, each Party shall:

(a) carry out consultation procedures, subject to its laws and regulations, which are available to the general public and make the results of such consultation procedures and any existing impact assessments publicly available;

(b) allow persons of the other Party to participate in consultation procedures which are available to the general public on terms no less favourable than those accorded to its own persons;

(c) take into account the other Party's views when carrying out consultation procedures which are available to the general public and, on request of the other Party, provide written responses in a timely manner to the comments made by that Party;

(d) in addition to subparagraph 1(a)(ii) of Article 7.5, make publicly available the results of the impact assessment on a proposed technical regulation or conformity assessment procedure, if carried out, including of the impact on trade; and

(e) endeavour to provide, on request of the other Party, a summary in English of the impact assessment referred to in subparagraph (d).

2. Each Party shall, when making notifications in accordance with paragraph 9.2 of Article 2 or paragraph 6.2 of Article 5 of the TBT Agreement:

(a) allow in principle at least 60 days from the date of notification for the other Party to provide written comments to the proposal, except where urgent problems of safety, health, environmental protection or national security arise or threaten to arise and, where practicable, give appropriate consideration to reasonable requests for extending the comment period;

(b) provide the electronic version of the full notified text together with the notification;

(c) provide, in case the notified text is not in one of the official WTO languages, a detailed and comprehensive description of the content of the measure in the notification format, as well as, if already available, a translation of the notified text in one of the official WTO languages;

(d) reply in writing to written comments received from the other Party on the proposal, no later than the date of publication of the final technical regulation or conformity assessment procedure;

(e) provide information on the adopted final text through an addendum to the original notification;

(f) allow a reasonable interval [1] between the publication of technical regulations and their entry into force for economic operators of the other Party to adapt; and

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

(g) ensure that the enquiry points established in accordance with Article 10 of the TBT Agreement provide information and answers in one of the official WTO languages to reasonable enquiries from the other Party or from interested persons of the other Party on adopted technical regulations and conformity assessment procedures.

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

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

ARTICLE 7.10

Market surveillance

1. For the purposes of this Article, 'market surveillance' is a public authority function separate from and carried out after conformity assessment procedures, and means activities conducted and measures taken by public authorities on the basis of procedures of a Party to enable that Party to monitor or address compliance of products with the requirements set out in its laws and regulations.

2. Each Party shall, *inter alia*:

(a) exchange information with the other Party on market surveillance and enforcement activities, for example on the authorities responsible for market surveillance and enforcement, or on measures taken against dangerous products;

(b) ensure the independence of market surveillance functions from conformity assessment functions with a view to avoiding conflicts of interest; ([1]) and

(c) ensure that there are no conflicts of interest between market surveillance authorities and the persons concerned, subject to control or supervision, including the manufacturer, the importer and the distributor.

ARTICLE 7.11

Marking and labelling

1. The Parties note that a technical regulation may include or deal exclusively with marking or labelling requirements. Accordingly, if a Party develops marking or labelling requirements in the form of a technical regulation, that Party shall ensure that such requirements are not prepared, adopted or applied with a view to or with the effect of creating unnecessary obstacles to international trade and are not more trade restrictive than necessary to fulfil legitimate objectives as referred to in paragraph 2 of Article 2 of the TBT Agreement.

2. In particular, the Parties agree that, if a Party requires marking or labelling of product in the form of a technical regulation:

(a) information required for such marking or labelling of products shall be limited to what is relevant for persons concerned, including consumers, users of the product or authorities, for indicating the product's compliance with regulatory requirements;

(b) a Party shall not require any prior approval, registration or certification of markings or the labels of products as a precondition for placing on its market products that otherwise comply with its mandatory technical requirements, unless necessary to fulfil its legitimate objective;

(c) if that Party requires the use of a unique identification number for marking or labelling of products, it shall issue such number to the persons concerned, including the manufacturer, the importer and the distributor, without undue delay and on a non-discriminatory basis;

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

(d) provided that it is not misleading, contradictory or confusing, or that the Party's legitimate objectives are not compromised, the Party shall permit the following in relation to the information required in the country of destination of the goods:

(i) information in other languages in addition to the language required in the country of destination of the goods;

(ii) international nomenclatures, pictograms, symbols or graphics; and

(iii) information in addition to that required in the country of destination of the goods;

(e) the Party shall accept that labelling and corrections to labelling take place in customs warehouses at the point of import as an alternative to labelling in the exporting Party unless such labelling is required to be carried out by approved persons for reasons of public health or safety; and

(f) the Party shall, unless it considers that legitimate objectives under the TBT Agreement are compromised thereby, endeavour to accept non-permanent or detachable labels, or marking or labelling in the accompanying documentation rather than physically attached to the product.

ARTICLE 7.12

Cooperation

1. The Parties shall strengthen their cooperation in the field of technical regulations, standards and conformity assessment procedures with a view to increasing the mutual understanding of their respective systems and facilitating access to their respective markets. The Parties recognise that existing regulatory cooperation dialogues are important means to strengthen such cooperation.

2. The Parties shall seek to identify, develop and promote trade facilitating initiatives of mutual interest.

3. The initiatives referred to in paragraph 2 may include:

(a) improving the quality and effectiveness of their respective technical regulations, standards and conformity assessment procedures, and promoting good regulatory practices through regulatory cooperation between the Parties, including the exchange of information, experience and data;

(b) where appropriate, simplifying their respective technical regulations, standards and conformity assessment procedures;

(c) increasing the convergence of their respective technical regulations, standards and conformity assessment procedures with relevant international standards, guides or recommendations;

(d) ensuring efficient interaction and cooperation of their respective regulatory authorities at international, regional or national level;

(e) promoting or enhancing cooperation between organisations in the Parties in charge of standardisation, accreditation and conformity assessment procedures; and

(f) exchanging information, to the extent possible, about international agreements and arrangements regarding technical barriers to trade to which one or both Parties are party.

ARTICLE 7.13

Committee on Technical Barriers to Trade

1. The Committee on Technical Barriers to Trade established pursuant to Article 22.3 shall be responsible for the effective implementation and operation of this Chapter.

2. The Committee on Technical Barriers to Trade shall have the following functions:

(a) reviewing the implementation and operation of this Chapter;

(b) reviewing the cooperation in the development and improvement of technical regulations, standards and conformity assessment procedures as provided for in Article 7.12;

(c) reviewing this Chapter in light of any developments under the WTO Committee on Technical Barriers to Trade established under Article 13 of the TBT Agreement, and if necessary, developing recommendations for amendments to this Chapter;

(d) taking any steps which the Parties may consider to be of assistance in their implementation of this Chapter and the TBT Agreement and in facilitating trade between the Parties;

(e) discussing any matter covered by this Chapter, on request of a Party;

(f) promptly addressing any issue that a Party raises related to the development, adoption or application of technical regulations, standards or conformity assessment procedures of the other Party under this Chapter and the TBT Agreement;

(g) establishing, if necessary to achieve the objectives of this Chapter, *ad hoc* technical working groups to deal with specific issues or sectors with a view to identifying a solution;

(h) exchanging information on the work in regional and multilateral fora engaged in activities relating to technical regulations, standards and conformity assessment procedures and on the implementation and operation of this Chapter;

(i) carrying out other functions as may be delegated by the Joint Committee pursuant to subparagraph 5(b) of Article 22.1; and

(j) reporting to the Joint Committee, as it considers appropriate, on the implementation and operation of this Chapter.

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

(a) for the European Union, the European Commission; and

(b) for Japan, the Ministry of Foreign Affairs.

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

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

ARTICLE 7.14

Contact points

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

2. The functions of the contact point shall include:

(a) exchanging information on technical regulations, standards and conformity assessment procedures of each Party or any other matters covered by this Chapter;

(b) providing any information or explanation requested by a Party pursuant to this Chapter, in print or electronically, within a reasonable period of time agreed between the Parties and, if possible, within 60 days of the date of receipt of the request; and

(c) promptly clarifying and addressing, where possible, any issue that a Party raises relating to the development, adoption or application of technical regulations, standards and conformity assessment procedures under this Chapter and the TBT Agreement.

CHAPTER 8

TRADE IN SERVICES, INVESTMENT LIBERALISATION AND ELECTRONIC COMMERCE

SECTION A

General provisions

ARTICLE 8.1

Scope

1. The Parties, affirming their respective commitments under the WTO Agreement and their commitment to create a better climate for the development of trade and investment between the Parties, hereby lay down the necessary arrangements for the progressive and reciprocal liberalisation of trade in services and investment and for cooperation on electronic commerce.

2. For the purposes of this Chapter, the Parties affirm their right to adopt within their territories regulatory measures necessary to achieve legitimate policy objectives, such as the protection of public health, safety, the environment or public morals, social or consumer protection or the promotion and protection of cultural diversity.

3. This Chapter does not apply to measures affecting natural persons of a Party seeking access to the employment market of the other Party, nor to measures regarding nationality or citizenship, residence or employment on a permanent basis.

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

ARTICLE 8.2

Definitions

For the purposes of this Chapter:

(a) 'aircraft repair and maintenance services during which an aircraft is withdrawn from service' means such activities when undertaken on an aircraft or a part thereof while it is withdrawn from service and does not include so-called line maintenance;

(b) 'computer reservation system (CRS) services' means services provided by computerised systems that contain information about air carriers' schedules, availability, fares and fare rules, through which reservations can be made or tickets may be issued;

(c) 'covered enterprise' means an enterprise in the territory of a Party established in accordance with subparagraph (i), directly or indirectly, by an entrepreneur of the other Party, in existence on the date of entry into force of this Agreement or established thereafter, in accordance with the applicable law;

(d) 'cross-border trade in services' means the supply of a service:

(i) from the territory of a Party into the territory of the other Party; or

(ii) in the territory of a Party to the service consumer of the other Party;

(e) 'direct taxes' comprises all taxes on total income, on total capital or on elements of income or of capital, including taxes on gains from the alienation of property, taxes on estates, inheritances and gifts, and taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation;

(f) 'economic activity' means any service or activity of an industrial, commercial or professional character or activities of craftsmen, except for services supplied or activities performed in the exercise of governmental authority;

(g) 'enterprise' means a juridical person or branch or representative office;

(h) 'entrepreneur of a Party' means a natural or juridical person of a Party that seeks to establish, is establishing or has established an enterprise in accordance with subparagraph (i), in the territory of the other Party;

(i) 'establishment' means the setting up or the acquisition of a juridical person, including through capital participation, or the creation of a branch or representative office, in the European Union or in Japan respectively, with a view to establishing or maintaining lasting economic links; ([1])

(j) 'existing' means in effect on the date of entry into force of this Agreement;

(k) 'ground handling services' means the supply at an airport, on a fee or contract basis, of the following services: airline representation, administration and supervision; passenger handling; baggage handling; ramp services; catering, except the preparation of the food; air cargo and mail handling; fuelling of an aircraft; aircraft servicing and cleaning; surface transport; and flight operations, crew administration and flight planning. Ground handling services do not include: self-handling; security; line maintenance; aircraft repair and maintenance; or management or operation of essential centralised airport infrastructure, such as de-icing facilities, fuel distribution systems, baggage handling systems and fixed intra-airport transport systems;

(l) 'juridical person' means any legal entity duly constituted or otherwise organised under the applicable law, whether for profit or otherwise, and whether privately-owned or governmentally-owned, including any corporation, trust, partnership, joint venture, sole proprietorship or association;

(m) a juridical person is:

(i) 'owned' by natural or juridical persons of a Party if more than 50 per cent of the equity interest in it is beneficially owned by natural or juridical persons of that Party; and

(ii) 'controlled' by natural or juridical persons of a Party if those natural or juridical persons have the power to name a majority of its directors or otherwise to legally direct its actions;

(n) 'juridical person of a Party' means:

(i) for the European Union, a juridical person constituted or organised under the laws and regulations of the European Union or its Member States and engaged in substantive business operations ([2]) in the territory of the European Union; and

(ii) for Japan, a juridical person constituted or organised under the laws and regulations of Japan and engaged in substantive business operations in the territory of Japan;

Notwithstanding subparagraphs (i) and (ii), shipping companies established outside the European Union or Japan and controlled by nationals of a Member State of the European Union or of Japan, respectively, shall also be beneficiaries of the provisions of this Chapter if their vessels are registered in accordance with their respective legislation, in a Member State of the European Union or in Japan and fly the flag of that Member State of the European Union or of Japan;

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

([2]) In line with its notification of the Treaty establishing the European Community to the WTO (WT/REG39/1), the European Union understands that the concept of 'effective and continuous link' with the economy of a Member State of the European Union enshrined in Article 54 of the TFEU is equivalent to the concept of 'substantive business operations'.

(o) 'measures by a Party' means measures adopted or maintained by:

(i) central, regional or local governments or authorities; and

(ii) non-governmental bodies in the exercise of powers delegated by central, regional or local governments or authorities;

(p) 'operation' means conduct, management, maintenance, use, enjoyment and sale or other form of disposal of an enterprise;

(q) 'selling and marketing of air transport services' means opportunities for the air carrier concerned to sell and market freely its air transport services including all aspects of marketing such as market research, advertising and distribution; these activities do not include the pricing of air transport services nor the applicable conditions;

(r) 'services' means any service in any sector except services supplied in the exercise of governmental authority;

(s) 'services supplied or activities performed in the exercise of governmental authority' means services or activities which are supplied or performed neither on a commercial basis nor in competition with one or more economic operators;

(t) 'service supplier' means any natural or juridical person that seeks to supply or supplies a service; and

(u) 'service supplier of a Party' means any natural or juridical person of a Party that seeks to supply or supplies a service.

ARTICLE 8.3

General exceptions

1. For the purposes of Section B, Article XX of GATT 1994 is incorporated into and made part of this Agreement, *mutatis mutandis*. ([1])

2. Subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between countries where like conditions prevail, or a disguised restriction on establishment or trade in services, nothing in Sections B to F shall be construed as preventing a Party from adopting or enforcing measures which are:

(a) necessary to protect public security or public morals or to maintain public order; ([2])

(b) necessary to protect human, animal or plant life or health; ([3])

(c) necessary to secure compliance with laws or regulations which are not inconsistent with the provisions of this Chapter including those relating to:

(i) the prevention of deceptive and fraudulent practices or to deal with the effects of a default on contracts;

(ii) the protection of the privacy of individuals in relation to the processing and dissemination of personal data and the protection of confidentiality of individual records and accounts; or

(iii) safety; or

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

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

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

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

ARTICLE 8.4

Committee on Trade in Services, Investment Liberalisation and Electronic Commerce

1. The Committee on Trade in Services, Investment Liberalisation and Electronic Commerce established pursuant to Article 22.3 (hereinafter referred to in this Chapter as 'the Committee') shall be responsible for the effective implementation and operation of this Chapter.

2. The Committee shall have the following functions:

(a) reviewing and monitoring the implementation and operation of this Chapter and the non-conforming measures set out in each Party's Schedules in Annexes I to IV to Annex 8-B;

(b) exchanging information on any matters related to this Chapter;

(c) examining possible improvements to this Chapter;

(d) discussing any issue related to this Chapter as may be agreed upon between the representatives of the Parties; and

(e) carrying out other functions as may be delegated by the Joint Committee pursuant to subparagraph 5(b) of Article 22.1.

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

ARTICLE 8.5

Review

1. Each Party shall endeavour, where appropriate, to reduce or eliminate the non-conforming measures set out in its respective Schedules in Annexes I to IV to Annex 8-B.

2. With a view to introducing possible improvements to the provisions of this Chapter, and consistent with their commitments under international agreements, the Parties shall review their legal framework relating to trade in services, investment liberalisation, electronic commerce and investment environment, including this Agreement, in accordance with Article 23.1.

([1]) Measures that are aimed at ensuring the equitable or effective imposition or collection of direct taxes include measures taken by a Party under its taxation system which:
(a) apply to non-resident entrepreneurs and service suppliers in recognition of the fact that the tax obligation of non-residents is determined with respect to taxable items sourced or located in the Party's territory;
(b) apply to non-residents in order to ensure the imposition or collection of taxes in the Party's territory;
(c) apply to non-residents or residents in order to prevent the avoidance or evasion of taxes, including compliance measures;
(d) apply to consumers of services supplied in or from the territory of the other Party in order to ensure the imposition or collection of taxes on such consumers derived from sources in the Party's territory;
(e) distinguish entrepreneurs and service suppliers subject to tax on worldwide taxable items from other entrepreneurs and service suppliers, in recognition of the difference in the nature of the tax base between them; or
(f) determine, allocate or apportion income, profit, gain, loss, deduction or credit of resident persons or branches, or between related persons or branches of the same person, in order to safeguard the Party's tax base.
Tax terms or concepts in subparagraph 2(d), including this footnote, are determined according to tax definitions and concepts, or equivalent or similar definitions and concepts, under the domestic law of the Party taking the measure.

SECTION B

Investment liberalisation

ARTICLE 8.6

Scope

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

(a) entrepreneurs of the other Party;

(b) covered enterprises; and

(c) for the purposes of Article 8.11, any enterprise in the territory of the Party adopting or maintaining the measure.

2. This Section does not apply to:

(a) cabotage in maritime transport services ([1]);

(b) air services or related services in support of air services ([2]), other than the following:

(i) aircraft repair and maintenance services during which an aircraft is withdrawn from service;

(ii) the selling and marketing of air transport services;

(iii) computer reservation system (CRS) services; and

(iv) ground handling services; and

(c) audio-visual services.

ARTICLE 8.7

Market access

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

(a) impose limitations on ([3]):

(i) the number of enterprises, whether in the form of numerical quotas, monopolies, exclusive rights or the requirements of an economic needs test;

(ii) the total value of transactions or assets in the form of numerical quotas or the requirement of an economic needs test;

(iii) the total number of operations or the total quantity of output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test;

(iv) the participation of foreign capital in terms of maximum percentage limit on foreign shareholding or the total value of individual or aggregate foreign investment; or

([1]) For the European Union, without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, national cabotage in maritime transport services under this Section covers transportation of passengers or goods between a port or point located in a Member State of the European Union and another port or point located in that same Member State of the European Union, including on its continental shelf, as provided for in the United Nations Convention on the Law of the Sea and traffic originating and terminating in the same port or point located in a Member State of the European Union.

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

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

(v) the total number of natural persons that may be employed in a particular sector or that an enterprise may employ and who are necessary for, and directly related to, the performance of the economic activity in the form of numerical quotas or the requirement of an economic needs test; or

(b) restrict or require specific types of legal entity or joint venture through which an entrepreneur of the other Party may perform an economic activity.

ARTICLE 8.8

National treatment

1. Each Party shall accord to entrepreneurs of the other Party and to covered enterprises treatment no less favourable than that it accords, in like situations, to its own entrepreneurs and to their enterprises, with respect to establishment in its territory.

2. Each Party shall accord to entrepreneurs of the other Party and to covered enterprises treatment no less favourable than that it accords, in like situations, to its own entrepreneurs and to their enterprises, with respect to operation in its territory.

3. For greater certainty, paragraphs 1 and 2 shall not be construed as preventing a Party from prescribing statistical formalities or information requirements, in connection with the covered enterprises, provided that those formalities or requirements do not constitute a means to circumvent that Party's obligations pursuant to this Article.

ARTICLE 8.9

Most-favoured-nation treatment

1. Each Party shall accord to entrepreneurs of the other Party and to covered enterprises treatment no less favourable than that it accords, in like situations, to entrepreneurs of a third country and to their enterprises, with respect to establishment in its territory.

2. Each Party shall accord to entrepreneurs of the other Party and to covered enterprises treatment no less favourable than that it accords, in like situations, to entrepreneurs of a third country and to their enterprises, with respect to operation in its territory.

3. Paragraphs 1 and 2 shall not be construed as obliging a Party to extend to entrepreneurs of the other Party and to covered enterprises the benefit of any treatment resulting from:

(a) an international agreement for the avoidance of double taxation or other international agreement or arrangement relating wholly or mainly to taxation; or

(b) existing or future measures providing for recognition of qualifications, licences or prudential measures as referred to in Article VII of GATS or paragraph 3 of its Annex on Financial Services.

4. For greater certainty, the treatment referred to in paragraphs 1 and 2 does not include investor-to-state dispute settlement procedures provided for in other international agreements.

5. Substantive provisions in other international agreements concluded by a Party with a third country ([1]) do not in themselves constitute treatment under this Article. For greater certainty, actions or inactions of a Party in relation to those provisions can constitute treatment ([2]) and thus can give rise to a breach of this Article to the extent that the breach is not established solely based on the said provisions.

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

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

ARTICLE 8.10

Senior management and boards of directors

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

ARTICLE 8.11

Prohibition of performance requirements

1. A Party shall not impose or enforce any of the following requirements or enforce any commitment or undertaking, in connection with the establishment or operation of any enterprise in its territory: ([1])

(a) to export a given level or percentage of goods or services;

(b) to achieve a given level or percentage of domestic content;

(c) to purchase, use or accord a preference to goods produced or services supplied in its territory, or to purchase goods or services from natural or juridical persons or any other entity in its territory;

(d) to relate in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with such enterprise;

(e) to restrict sales of goods or services in its territory that such enterprise produces or supplies by relating those sales in any way to the volume or value of its exports or foreign exchange inflows;

(f) to restrict exportation or sale for export;

(g) to transfer technology, a production process or other proprietary knowledge to a natural or juridical person or any other entity in its territory;

(h) to locate the headquarters of such enterprise for a specific region or the world market in its territory;

(i) to hire a given number or percentage of its nationals;

(j) to achieve a given level or value of research and development in its territory;

(k) to supply one or more of the goods produced or services supplied by the enterprise to a specific region or to the world market exclusively from its own territory; or

(l) to adopt:

(i) a rate or amount of royalty below a certain level; or

(ii) a given duration of the term of a licence contract ([2]);

with regard to any licence contract in existence at the time the requirement is imposed or enforced, or any commitment or undertaking is enforced, or with regard to any future licence contract freely entered into between the enterprise and a natural or juridical person or any other entity in its territory, if the requirement is imposed or enforced or the commitment or undertaking is enforced, in a manner that constitutes a direct interference with that licence contract by an exercise of non-judicial governmental authority of a Party. ([3])

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

(a) to achieve a given level or percentage of domestic content;

([1]) For greater certainty, a condition for the receipt or continued receipt of an advantage referred to in paragraph 2 does not constitute a requirement or a commitment or undertaking for the purpose of paragraph 1.

([2]) A 'licence contract' referred to in this subparagraph means any contract concerning the licensing of technology, a production process, or other proprietary knowledge.

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

(b) to purchase, use or accord a preference to goods produced in its territory, or to purchase goods from natural or juridical persons or any other entity in its territory;

(c) to relate in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with such enterprise;

(d) to restrict sales of goods or services in its territory that such enterprise produces or supplies by relating those sales in any way to the volume or value of its exports or foreign exchange inflows; or

(e) to restrict exportation or sale for export.

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

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

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

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

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

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

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

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

ARTICLE 8.12

Non-conforming measures and exceptions

1. Articles 8.7 to 8.11 do not apply to:

(a) any existing non-conforming measure that is maintained by a Party at a level of:

(i) for the European Union:

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

(B) the central government of a Member State of the European Union, as set out in its Schedule in Annex I to Annex 8-B;

(C) a regional government of a Member State of the European Union, as set out in its Schedule in Annex I to Annex 8-B; or

(D) a local government, other than that referred to in subparagraph (C); and

(ii) for Japan:

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

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

(C) a local government other than a prefecture;

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

(c) an amendment of, or modification to, any non-conforming measure referred to in subparagraphs (a) and (b), provided that the amendment or modification does not decrease the conformity of the measure with Articles 8.7 to 8.11 as it existed immediately before the amendment or modification.

2. Articles 8.7 to 8.11 do not apply to any measure by a Party with respect to sectors, sub-sectors or activities as set out in its Schedule in Annex II to Annex 8-B.

3. A Party shall not require, under any measure adopted after the date of entry into force of this Agreement and covered by its Schedule in Annex II to Annex 8-B, an entrepreneur of the other Party, by reason of its nationality, to sell or otherwise dispose of an enterprise that exists at the time the measure becomes effective.

4. Articles 8.8 and 8.9 do not apply to any measure that constitutes an exception to, or a derogation from, Article 3 or 4 of the TRIPS Agreement, as specifically provided in Articles 3 to 5 of the TRIPS Agreement.

5. Articles 8.7 to 8.11 do not apply to any measure by a Party with respect to government procurement.

6. Articles 8.7 to 8.10 do not apply to subsidies granted by the Parties.

ARTICLE 8.13

Denial of benefits

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

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

(b) prohibit transactions with that juridical person or its covered enterprise, or would be violated or circumvented if the benefits of this Section were accorded to them.

SECTION C

Cross-border trade in services

ARTICLE 8.14

Scope

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

(a) the production, distribution, marketing, sale or delivery of a service;

(b) the purchase or use of, or payment for, a service; and

(c) the access to and the use of services offered to the public generally in connection with the supply of a service.

2. This Section does not apply to:

(a) cabotage in maritime transport services [1];

[1] For the European Union, without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, national cabotage in maritime transport services under this Section covers transportation of passengers or goods between a port or point located in a Member State of the European Union and another port or point located in that same Member State of the European Union, including on its continental shelf, as provided for in the United Nations Convention on the Law of the Sea and traffic originating and terminating in the same port or point located in a Member State of the European Union.

(b) air services or related services in support of air services ([1]), other than the following:

(i) aircraft repair and maintenance services during which an aircraft is withdrawn from service;

(ii) the selling and marketing of air transport services;

(iii) computer reservation system (CRS) services; and

(iv) ground handling services;

(c) government procurement;

(d) audio-visual services; and

(e) subsidies, as defined and provided for in Chapter 12.

ARTICLE 8.15

Market access

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

(a) impose limitations on:

(i) the number of service suppliers, whether in the form of numerical quotas, monopolies, exclusive service suppliers or the requirements of an economic needs test; ([2])

(ii) the total value of service transactions or assets in the form of numerical quotas or the requirement of an economic needs test; or

(iii) the total number of service operations or the total quantity of service output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test; ([3]) or

(b) restrict or require specific types of legal entity or joint venture through which a service supplier may supply a service.

ARTICLE 8.16

National treatment

1. Each Party shall accord to services and service suppliers of the other Party treatment no less favourable than that it accords to its own like services and service suppliers.

2. A Party may meet the requirement of paragraph 1 by according to services and service suppliers of the other Party, either formally identical treatment or formally different treatment to that it accords to its own like services and service suppliers.

3. Formally identical or formally different treatment shall be considered to be less favourable if it modifies the conditions of competition in favour of services or service suppliers of the Party compared to like services or service suppliers of the other Party.

4. Nothing in this Article shall be construed as requiring either Party to compensate for any inherent competitive disadvantage which results from the foreign character of the relevant services or service suppliers.

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

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

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

ARTICLE 8.17

Most-favoured-nation treatment

1. Each Party shall accord to services and service suppliers of the other Party treatment no less favourable than that it accords to like services and service suppliers of a third country.

2. Paragraph 1 shall not be construed as obliging a Party to extend to services and service suppliers of the other Party the benefit of any treatment resulting from:

(a) an international agreement for the avoidance of double taxation or other international agreement or arrangement relating wholly or mainly to taxation; or

(b) existing or future measures providing for recognition of qualifications, licences or prudential measures as referred to in Article VII of GATS or paragraph 3 of its Annex on Financial Services.

ARTICLE 8.18

Non-conforming measures

1. Articles 8.15 to 8.17 do not apply to:

(a) any existing non-conforming measure that is maintained by a Party at a level of:

(i) for the European Union:

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

(B) the central government of a Member State of the European Union, as set out in its Schedule in Annex I to Annex 8-B;

(C) a regional government of a Member State of the European Union, as set out in its Schedule in Annex I to Annex 8-B; or

(D) a local government, other than that referred to in subparagraph (C); and

(ii) for Japan:

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

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

(C) a local government other than a prefecture;

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

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

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

ARTICLE 8.19

Denial of benefits

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

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

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

SECTION D

Entry and temporary stay of natural persons

ARTICLE 8.20

General provisions and scope

1. This Section reflects the strengthened trade relationship between the Parties as well as the desire of the Parties to facilitate entry and temporary stay of natural persons for business purposes on a reciprocal basis, and to ensure transparency of the process.

2. This Section applies to measures by a Party affecting the entry into that Party by natural persons of the other Party, who are business visitors for establishment purposes, intra-corporate transferees, investors, contractual service suppliers, independent professionals and short-term business visitors, and to measures affecting their business activities during their temporary stay in the former Party.

3. To the extent that commitments are not undertaken in this Section, all requirements provided for in the laws and regulations of a Party regarding the entry and temporary stay shall continue to apply, including regulations concerning the length of stay.

4. Notwithstanding the provisions of this Section, all requirements provided for in the laws and regulations of a Party regarding work and social security measures shall continue to apply, including regulations concerning minimum wages and collective wage agreements.

5. Commitments on the entry and temporary stay of natural persons for business purposes do not apply in cases where the intent or effect of the entry and temporary stay is to interfere with or otherwise affect the outcome of any labour or management dispute or negotiation, or the employment of any natural person who is involved in that dispute.

ARTICLE 8.21

Definitions

For the purposes of this Section:

(a) 'business visitors for establishment purposes' means natural persons of a Party working in a senior position who are responsible for setting up an enterprise, do not offer nor provide services, do not engage in any economic activity other than what is required for establishment purposes and do not receive remuneration within the other Party;

(b) 'contractual service suppliers' means:

(i) in respect of the entry and temporary stay in the European Union, natural persons employed by a juridical person of Japan which is itself not an agency for placement and supply services of personnel and is not acting through such an agency, has not established in the territory of the European Union and has concluded a *bona fide* contract to supply services to a final consumer in the European Union, requiring the presence on a temporary basis of its employees in the European Union in order to fulfil the contract to supply services; [1]

(ii) in respect of the entry and temporary stay in Japan, natural persons of the European Union who are employees of a juridical person of the European Union that has not established in Japan provided that the following requirements are satisfied:

(A) a service contract between a juridical person of Japan and a juridical person of the European Union that has not established in Japan has been concluded;

(B) a competent immigration authority of Japan determines, in the context of the service contract referred to in subparagraph (A), that a labour contract between the natural person of the European Union and the juridical person of Japan has been concluded; and

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

(C) the service contract referred to in subparagraph (A) does not fall under the scope of service contract for the placement and supply services of personnel (CPC872), and the labour contract as referred to in subparagraph (B) complies with the relevant laws and regulations of Japan;

(c) 'independent professionals' means:

(i) in respect of the entry and temporary stay in the European Union, natural persons who are engaged in the supply of a service and established as self-employed in the territory of Japan, have not established in the territory of the European Union and have concluded a *bona fide* contract (other than through an agency for placement and supply services of personnel) to supply services to a final consumer in the European Union, requiring their presence on a temporary basis in the European Union in order to fulfil the contract to supply services; ([1]) and

(ii) in respect of the entry and temporary stay in Japan, natural persons of the European Union who will engage in business activities of supplying services during their temporary stay in Japan on the basis of a personal contract with a juridical person of Japan;

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

(i) the natural person concerned must belong to one of the following categories:

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

(1) directing the enterprise or a department thereof;

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

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

(B) specialists: persons who possess specialised knowledge essential to the enterprise's production, research equipment, techniques, processes, procedures or management; and

(ii) for the European Union, in assessing the knowledge referred to in subparagraph (i)(B), account shall be taken not only of knowledge specific to the enterprise, but also of whether the natural person has a high level of qualification referring to a type of work or trade requiring specific technical knowledge, including membership of an accredited profession; and

(e) 'investors' means natural persons who establish an enterprise, and develop or administer the operation of that enterprise in the other Party in a capacity that is supervisory or executive, and to which that person or the juridical person employing that person has committed, or is in the process of committing, a substantial amount of capital.

ARTICLE 8.22

General obligations

1. A Party shall grant the entry and temporary stay to natural persons of the other Party for business purposes in accordance with this Section, and Annexes III and IV to Annex 8-B, provided that those persons comply with the immigration laws and regulations of the former Party applicable to the entry and temporary stay.

2. Each Party shall apply its measures relating to the provisions of this Section consistently with the desire of the Parties set out in paragraph 1 of Article 8.20, and, in particular, shall apply those measures so as to avoid unduly impairing or delaying trade in goods or services, or establishment or operation under this Agreement.

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

3. The measures taken by each Party to facilitate and expedite procedures related to the entry and temporary stay of natural persons of the other Party for business purposes shall be consistent with Annex 8-C.

ARTICLE 8.23

Transparency

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

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

(a) categories of visa, permits or any similar type of authorisation regarding the entry and temporary stay;

(b) documentation required and conditions to be met;

(c) method of filing an application and options on where to file, such as consular offices or online;

(d) application fees and an indicative timeframe of the processing of an application;

(e) the maximum length of stay under each type of authorisation described in subparagraph (a);

(f) conditions for any available extension or renewal;

(g) rules regarding accompanying dependents;

(h) available review or appeal procedures; and

(i) relevant laws of general application pertaining to the entry and temporary stay of natural persons.

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

ARTICLE 8.24

Obligations in other sections

1. This Agreement does not impose any obligation on a Party regarding its immigration measures, except as specifically provided for in this Section.

2. Without prejudice to any decision to grant entry to a natural person of the other Party within the terms of this Section, including the permissible length of stay pursuant to any such grant:

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

  (i) Article 8.6; and

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

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

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

  (i) Article 8.14; and

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

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

(i) contractual service suppliers and independent professionals, as defined in Article 8.21, for all sectors listed in Annex IV to Annex 8-B; and

(ii) short-term business visitors, referred to in Article 8.27, in accordance with Annex III to Annex 8-B; and

(c) the obligation of Article 8.17 subject to:

(i) Article 8.14; and

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

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

(i) contractual service suppliers and independent professionals, as defined in Article 8.21; and

(ii) short-term business visitors, referred to in Article 8.27.

3. For greater certainty, the obligations referred to in paragraph 2 do not apply to measures relating to the granting of entry into a Party to natural persons of that Party or of a third country.

ARTICLE 8.25

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

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

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

ARTICLE 8.26

Contractual service suppliers and independent professionals

1. Each Party shall grant entry and temporary stay to contractual service suppliers and independent professionals of the other Party in accordance with Annex IV to Annex 8-B.

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

ARTICLE 8.27

Short-term business visitors

1. Each Party shall grant entry and temporary stay to short-term business visitors of the other Party in accordance with Annex III to Annex 8-B, subject to the following conditions:

(a) the short-term business visitors are not engaged in selling their goods or supplying services to the general public;

(b) the short-term business visitors do not, on their own behalf, receive remuneration from within the Party where they are staying temporarily; and

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

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

ARTICLE 8.28

Contact points

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

SECTION E

Regulatory framework

SUB-SECTION 1

Domestic regulation

ARTICLE 8.29

Scope and definitions

1. This Sub-Section applies to measures by a Party relating to licensing requirements and procedures, qualification requirements and procedures and technical standards ([1]) that affect:

(a) cross-border trade in services as defined in subparagraph (d) of Article 8.2;

(b) establishment as defined in subparagraph (i) of Article 8.2 or operation as defined in subparagraph (p) of Article 8.2; or

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

2. This Sub-Section does not apply to licensing requirements and procedures, qualification requirements and procedures and technical standards:

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

(b) pursuant to a measure referred to in paragraph 2 of Article 8.12 or paragraph 2 of Article 8.18.

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

ARTICLE 8.30

Conditions for licensing and qualification

Measures relating to licensing requirements and procedures, and qualification requirements and procedures of each Party shall be based on the following criteria:

(a) clarity;

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

(b) objectivity;

(c) transparency;

(d) advance public availability; and

(e) accessibility.

ARTICLE 8.31

Licensing and qualification procedures

1. Licensing and qualification procedures shall be clear, made public in advance and be such as to ensure that the applications are dealt with objectively and impartially.

2. Licensing and qualification procedures shall be as simple as possible and shall not in themselves be a restriction on the supply of a service or the pursuit of any other economic activity. Any authorisation fee ([1]) which the applicants may incur from their application should be reasonable, transparent and shall not in itself restrict the supply of a service or the pursuit of any other economic activity.

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

4. If a specific period of time for applications exists, the competent authority shall allow an applicant a reasonable period of time for the submission of an application. The competent authority shall initiate the processing of an application without undue delay. If possible, the competent authority should accept an application in electronic format under the same conditions of authenticity as an application in paper format.

5. The competent authority shall complete the processing of an application, including reaching a final decision, within a reasonable period of time from the submission of a complete application. Each Party shall endeavour to establish an indicative timeframe for the processing of an application and shall make publicly available that timeframe, when established.

6. The competent authority shall, within a reasonable period of time after the receipt of an application which it considers incomplete, inform the applicant, and, to the extent feasible, identify the additional information required to complete the application and provide the opportunity to correct deficiencies.

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

8. If the competent authority rejects an application by an applicant, it shall inform the applicant, in principle in writing, and without undue delay. It shall also, on request of the applicant, inform the applicant of the reasons for rejection of the application and the timeframe for an appeal against that decision.

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

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

ARTICLE 8.32

Technical standards

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

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

SUB-SECTION 2

Provisions of general application

ARTICLE 8.33

Administration of measures of general application

1. Each Party shall ensure that all measures of general application affecting trade in services are administered in a reasonable, objective and impartial manner.

2. Paragraph 1 does not apply to:

(a) the aspects of a measure that do not conform with Article 8.7 or 8.8 and are referred to in subparagraphs 1(a) to (c) of Article 8.12 or with Article 8.15 or 8.16 and are referred to in subparagraphs 1(a) to (c) of Article 8.18; or

(b) a measure referred to in paragraph 2 of Article 8.12 or paragraph 2 of Article 8.18.

ARTICLE 8.34

Review procedures for administrative decisions

1. Each Party shall maintain judicial, arbitral or administrative tribunals or procedures which provide, upon request of an affected entrepreneur or service supplier of the other Party, for a prompt review of, and where justified, appropriate remedies for, administrative decisions that affect:

(a) cross-border trade in services as defined in subparagraph (d) of Article 8.2;

(b) establishment as defined in subparagraph (i) of Article 8.2 or operation as defined in subparagraph (p) of Article 8.2; or

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

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

ARTICLE 8.35

Mutual recognition

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

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

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

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

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

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

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

SUB-SECTION 3

Postal and courier services

ARTICLE 8.36

Scope and definitions

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

2. For the purposes of this Sub-Section:

(a) 'licence' means an authorisation that an independent regulatory authority of a Party may require of an individual supplier, in accordance with the laws and regulations of the Party, in order for that supplier to offer postal and courier services; and

(b) 'universal service' means the permanent supply of a postal service of specified quality at all points in the territory of a Party at affordable prices for all users.

ARTICLE 8.37

Universal service

1. Each Party has the right to define the kind of universal service obligation it wishes to maintain. That obligation will not be regarded *per se* as anti-competitive, provided that it is administered in a transparent, non-discriminatory and competitively neutral manner and is not more burdensome than necessary for the kind of universal service defined by the Party, with regard to all suppliers subject to the obligation.

2. Within the framework of its postal legislation or by other customary means, each Party shall set out the scope of the universal service obligation, fully taking into account the needs of the users and national conditions, including market forces, of that Party.

3. Each Party shall ensure that a supplier of postal and courier services in its territory which is subject to a universal service obligation under its laws and regulations does not engage in the following practices:

(a) excluding the business activities of other enterprises by cross-subsidising, with revenues derived from the supply of the universal service, the supply of express mail services (EMS) ([1]) or any non-universal service in a way which constitutes a private monopolisation in contravention of Article 3 of the Law Concerning Prohibition of Private Monopoly and Maintenance of Fair Trade (Law No. 54 of 1947) of Japan or an abuse of a dominant market position in contravention of the competition law of the European Union respectively; ([2]) or

(b) unjustifiably differentiating among customers, such as large volume mailers or consolidators, where like conditions prevail with respect to charges and the provisions concerning acceptance, delivery, redirection, return and the number of days required for delivery for the supply of a service subject to a universal service obligation.

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

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

ARTICLE 8.38

Border procedures

1. The border procedures for international postal services and international courier services ([1]) are enforced in accordance with related international agreements and the laws and regulations of each Party.

2. Without prejudice to paragraph 1, each Party shall not unduly accord less favourable treatment with respect to border procedures to international courier services than it accords to international postal services.

ARTICLE 8.39

Licences

1. Each Party may require a licence for the supply of a service covered by this Sub-Section.

2. If a Party requires a licence, it shall make publicly available:

(a) all the licensing criteria and the period of time normally required to reach a decision concerning an application for a licence; and

(b) the terms and conditions of licences.

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

ARTICLE 8.40

Independence of the regulatory body

Each Party shall ensure that:

(a) its regulatory body ([2]) for the services covered by this Sub-Section is legally separated from, and not accountable to, any supplier of those services; and,

(b) subject to the laws and regulations of each Party, decisions of, and procedures used by, its regulatory body are impartial.

SUB-SECTION 4

Telecommunications services

ARTICLE 8.41

Scope

1. This Sub-Section sets out the principles of the regulatory framework for all telecommunications services and applies to measures by a Party affecting trade in telecommunications services, which consist in the conveyance of signals including, *inter alia*, transmission of video and audio signals (irrespective of the types of protocols and technologies used) through public telecommunications transport networks.

2. This Sub-Section does not apply to measures affecting:

(a) broadcasting services as defined in the laws and regulations of each Party; and

(b) services providing, or exercising editorial control over, content transmitted using telecommunications transport networks and services.

([1]) For the purposes of this Article, 'international postal services' means services that designated operators referred to in subparagraph 1.12 of Article 1 of the Universal Postal Convention supply in accordance with the Acts of the Universal Postal Union.
'International courier services' means services consisting of the collection, sorting, transport and delivery of documents, printed matter, parcels and goods for foreign destinations, not regulated by the Acts of the Universal Postal Union.

([2]) The regulatory body referred to in this Article does not include customs authorities of each Party.

3. Notwithstanding subparagraph 2(a), a supplier of broadcasting services shall be considered as a supplier of public telecommunications transport services and its networks as public telecommunications transport networks, when and to the extent that such networks are also used for providing public telecommunications transport services.

4. Nothing in this Sub-Section shall be construed as requiring a Party:

(a) to authorise a service supplier of the other Party to establish, construct, acquire, lease, operate or supply telecommunications transport networks or services other than as provided for in this Agreement; or

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

ARTICLE 8.42

Definitions

For the purposes of this Sub-Section:

(a) 'associated facilities' means services and infrastructures associated with public telecommunications transport networks or services which are necessary for the provision of services via those networks or services, such as buildings (including entries and wiring), ducts and cabinets as well as masts and antennae;

(b) 'cost-oriented' means based on cost, and may include a reasonable profit, and may involve different cost methodologies for different facilities or services;

(c) 'end user' means a final consumer of, or subscriber to, a public telecommunications transport network or service, including a service supplier other than a supplier of public telecommunications transport networks or services;

(d) 'essential facilities' means facilities of a public telecommunications transport network or service that:

(i) are exclusively or predominantly provided by a single or limited number of suppliers; and

(ii) cannot feasibly be economically or technically substituted in order to provide a service;

(e) 'interconnection' means linking [1] with suppliers providing public telecommunications transport networks or services in order to allow the users of one supplier to communicate with the users of another supplier or to access services provided by any supplier who has access to the network;

(f) 'international mobile roaming service' means a commercial mobile service provided pursuant to a commercial agreement between suppliers of public telecommunications transport services that enables an end user to use its home mobile handset or other device for voice, data or messaging services while outside the territory in which the end user's home public telecommunications transport network is located;

(g) 'leased circuits' means telecommunications facilities between two or more designated points that are set aside for the dedicated use of, or availability to, a particular user, irrespective of the technology used;

(h) 'major supplier' means a supplier which has the ability to materially affect the terms of participation, having regard to price and supply, in the relevant market for public telecommunications transport services as a result of:

(i) control over essential facilities; or

(ii) use of its position in the market;

(i) 'non-discriminatory' means treatment no less favourable than that accorded, under like circumstances, to other service suppliers and users of like public telecommunications transport networks or services;

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

(j) 'number portability' means the ability of an end user of public telecommunications transport services who requests to retain, at the same location, the same telephone numbers without impairment of quality or reliability when switching between the same category of suppliers of like public telecommunications transport services;

(k) 'public telecommunications transport network' means public telecommunications infrastructure which permits telecommunications between and among defined network termination points;

(l) 'public telecommunications transport service' means any telecommunications transport service offered to the public generally that may include, *inter alia*, telegraph, telephone, telex and data transmission typically involving transmission of customer-supplied information between two or more points without any end-to-end change in the form or content of the customer's information;

(m) 'regulatory authority' means the body or bodies of a Party responsible for the regulation of telecommunications;

(n) 'telecommunications' means the transmission and reception of signals by wire, radio, optical or any other electromagnetic means; and

(o) 'users' means end users, or suppliers of public telecommunications transport networks or services that are consumers of, or subscribers to, a public telecommunications transport network or service.

ARTICLE 8.43

Approaches to regulation

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

2. In that respect, the Parties recognise that a Party may:

(a) engage in direct regulation either in anticipation of an issue that the Party expects may arise or to resolve an issue that has already arisen in the market; or

(b) rely on the role of market forces, particularly with respect to market segments that are competitive or that have low barriers to entry, such as services provided by suppliers of telecommunications services that do not own network facilities.

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

ARTICLE 8.44

Access and use

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

2. Each Party shall ensure that service suppliers of the other Party are accorded access to, and use of, any public telecommunications transport network or service offered within or across the borders of the former Party, including private leased circuits, and shall to that end ensure, subject to paragraphs 5 and 6, that such service suppliers are permitted to:

(a) purchase or lease, and attach, terminal or other equipment which interfaces with the network and which is necessary to supply their services;

(b) interconnect private leased or owned circuits with public telecommunications transport networks and services or with circuits leased or owned by other service suppliers; and

(c) use operating protocols of their choice in the supply of any service, other than as necessary to ensure the availability of telecommunications transport networks and services to the public generally.

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

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

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

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

(b) protect the technical integrity of public telecommunications transport networks or services.

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

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

(b) a requirement to use specified technical interfaces, including interface protocols, for inter-connection with public telecommunications transport networks and services;

(c) requirements, if necessary, for the inter-operability of public telecommunications transport services and to encourage the achievement of the goals set out in Article 8.55;

(d) type approval of terminal or other equipment which interfaces with public telecommunications transport networks and technical requirements relating to the attachment of that equipment to those networks;

(e) restrictions on inter-connection of private leased or owned circuits with public telecommunications transport networks or services, or with circuits leased or owned by other service suppliers; or

(f) notification, permit, registration and licensing.

ARTICLE 8.45

Number portability

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

ARTICLE 8.46

Resale

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

ARTICLE 8.47

Enabling use of network facilities and interconnection

1. The Parties recognise that enabling use of network facilities ([1]) and interconnection should in principle be agreed on the basis of commercial negotiation between the suppliers of public telecommunications transport networks or services concerned.

2. Each Party shall ensure that any supplier of public telecommunications transport networks or services in its territory has a right and, if requested by a supplier of public telecommunications transport networks or services of the other Party, an obligation to negotiate interconnection for the purpose of providing public telecommunications transport networks or services. Each Party shall provide its regulatory authority with the power to require, where necessary, a supplier of public telecommunications transport networks or services to provide interconnection with suppliers of public telecommunications transport networks or services of the other Party.

3. A Party shall not adopt or maintain any measure which obliges suppliers of public telecommunications transport networks or services enabling use of network facilities or providing interconnection to offer different terms and conditions to different suppliers for like services or imposes obligations that are not related to the services provided.

ARTICLE 8.48

Obligations relating to major suppliers

1. Each Party shall adopt or maintain appropriate measures for the purpose of preventing suppliers who, alone or together, are a major supplier from engaging in or continuing anti-competitive practices. These anti-competitive practices shall include in particular:

(a) engaging in anti-competitive cross-subsidisation;

(b) using information obtained from competitors with anti-competitive results; and

(c) not making available to other service suppliers on a timely basis technical information about essential facilities and commercially relevant information which is necessary for them in order to provide services.

2. Each Party shall provide its regulatory authority with the power to require, where appropriate, that major suppliers in its territory accord to suppliers of public telecommunications transport networks or services of the other Party treatment no less favourable than that which the major supplier concerned accords in like circumstances to its subsidiaries or its affiliates, regarding:

(a) the availability, provisioning, rates or quality of like telecommunications services; and

(b) the availability of technical interfaces necessary for interconnection.

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

(a) under terms, conditions (including with respect to technical standards, specifications, quality and maintenance) and rates which are non-discriminatory and no less favourable than those provided for its own like services under like circumstances, and of a quality no less favourable than that provided for its own like services, for like services of non-affiliated service suppliers, or for its subsidiaries or other affiliates;

(b) in a timely fashion, on terms, conditions (including with respect to technical standards, specifications, quality and maintenance) and cost-oriented rates that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the suppliers need not pay for network components or facilities that they do not require for the service to be provided; and

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

(c) upon request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.

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

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

(b) the terms and conditions of an interconnection agreement in effect.

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

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

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

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

ARTICLE 8.49

Regulatory authority

1. Each Party shall ensure that its regulatory authority is legally distinct, and functionally independent ([2]) from any supplier of telecommunications services, telecommunications networks or telecommunications network equipment.

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

3. Each Party shall provide its regulatory authority with the power to regulate the telecommunications sector, and to carry out the task assigned to it including enforcement of the measures relating to the obligations under this Sub-Section. The tasks to be undertaken by the regulatory authority shall be made publicly available in an easily accessible and clear form.

4. Each Party shall ensure that the decisions of, and the procedures used by, its regulatory authority are impartial with respect to all market participants.

5. Each Party shall ensure that its regulatory authority performs its tasks in a transparent manner and, to the extent practicable, without undue delay.

6. Each Party shall provide its regulatory authority with the power to request from suppliers of telecommunications networks and services all the information, including financial information, which is necessary to carry out its tasks in accordance with this Sub-Section. The regulatory authority shall not request more information than that which is necessary to perform its tasks and shall treat the information obtained from those suppliers in accordance with the laws and regulations of that Party relating to business confidentiality.

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

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

ARTICLE 8.50

Universal service

1. Each Party has the right to define the kind of universal service obligations it wishes to maintain. Those obligations are not be regarded as anti-competitive *per se*, provided that they are administered in a transparent, objective, non-discriminatory and competitively neutral manner and are not more burdensome than necessary for the kind of universal service defined by the Party.

2. All suppliers of telecommunications services should be eligible to provide universal service. Universal service suppliers shall be designated through a transparent, non-discriminatory and not unduly burdensome mechanism.

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

ARTICLE 8.51

Authorisation to provide telecommunications networks and services

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

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

(a) avoid harmful interference;

(b) ensure technical quality of service; and

(c) safeguard efficient use of spectrum.

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

(a) all the licensing criteria and a reasonable period of time normally required to reach a decision on a licence; and

(b) the terms and conditions of individual licences.

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

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

ARTICLE 8.52

Allocation and use of scarce resources

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

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

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

ARTICLE 8.53

Transparency

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

(a) tariffs and other terms and conditions of service;

(b) specifications of technical interfaces;

(c) bodies responsible for the preparation, amendment and adoption of standards affecting the access and use;

(d) conditions applying to attachment of terminal or other equipment to the public telecommunications transport networks; and

(e) notifications, permits, registrations or licensing requirements, if any.

ARTICLE 8.54

Resolution of telecommunications disputes

1. Each Party shall ensure, in accordance with its laws and regulations, that suppliers of public telecommunications transport networks or services of the other Party have timely recourse to the regulatory authority of the former Party to resolve disputes in relation to the rights and obligations of those suppliers arising from this Sub-Section. In such cases, the regulatory authority shall aim to issue a binding decision, as appropriate, in order to resolve the dispute without undue delay.

2. If the regulatory authority declines to initiate any action on a request to resolve a dispute, it shall, upon request and within a reasonable period of time, provide a written explanation for its decision.

3. The regulatory authority shall make the decision resolving the dispute available to the public in accordance with the laws and regulations of the Party, having regard to the requirements of business confidentiality.

4. Each Party shall ensure that a supplier of public telecommunications transport networks or services aggrieved by a determination or decision of its regulatory authority may obtain review of that determination or decision by either the regulatory authority or an independent appeal body which may or may not be a judicial authority.

5. Each Party shall ensure that a supplier of public telecommunications transport networks or services affected by a decision of its regulatory authority or independent appeal body, if the latter is not a judicial authority, may obtain further review of that decision by an independent judicial authority, except if the supplier has accepted a procedure where the regulatory authority or independent appeal body issues a final decision, in accordance with the laws and regulations of the Party.

6. A Party shall not permit an application for review by an appeal body or a judicial authority to constitute grounds for non-compliance with the determination or decision of the regulatory authority unless the relevant appeal body or judicial authority withholds, suspends or repeals such determination or decision.

7. The procedure referred to in paragraphs 1 to 3 shall not preclude either party concerned from bringing an action before the judicial authorities.

ARTICLE 8.55

Relation to international organisations

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

ARTICLE 8.56

Confidentiality of information

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

ARTICLE 8.57

International mobile roaming ([1])

1. Each Party shall endeavour to cooperate on promoting transparent and reasonable rates for international mobile roaming services with a view to promoting the growth of trade between the Parties and enhancing consumer welfare.

2. Each Party may choose to take steps to enhance transparency and competition with respect to international mobile roaming rates and technological alternatives to roaming services, such as:

(a) ensuring that information regarding retail rates is easily accessible to consumers; and

(b) minimising impediments to the use of technological alternatives to roaming, whereby consumers, when visiting the territory of a Party from the territory of the other Party, can access telecommunications services using the device of their choice.

3. Each Party shall encourage suppliers of public telecommunications transport services in its territory to make publicly available information on retail rates for international mobile roaming services for voice, data and text messages offered to their end users when visiting the territory of the other Party.

4. Nothing in this Article shall require a Party to regulate rates or conditions for international mobile roaming services.

SUB-SECTION 5

Financial services

ARTICLE 8.58

Scope

1. This Sub-Section applies to measures by a Party affecting trade in financial services.

2. For the purposes of the application of subparagraph (r) of Article 8.2 to this Sub-Section, 'services supplied in the exercise of governmental authority' means the following:

(a) activities conducted by a central bank or a monetary authority or by any other public entity in pursuit of monetary or exchange rate policies;

([1]) This Article does not apply to intra-European Union roaming services, which are commercial mobile services provided pursuant to a commercial agreement between suppliers of public telecommunications transport services that enable an end user to use its home mobile handset or other device for voice, data or messaging services in a Member State of the European Union other than that in which the end user's home public telecommunications transport network is located.

(b) activities forming part of a statutory system of social security or public retirement plans; and

(c) other activities conducted by a public entity for the account or with the guarantee or using the financial resources of a Party or its public entities.

3. For the purposes of the application of subparagraph (r) of Article 8.2 to this Sub-Section, if a Party allows any of the activities referred to in subparagraph 2(b) or (c) to be conducted by its financial service suppliers in competition with a public entity or a financial service supplier, 'services' shall include those activities.

4. Subparagraph (s) of Article 8.2 does not apply to services covered by this Sub-Section.

ARTICLE 8.59

Definitions

For the purposes of this Chapter:

(a) 'financial service' means any service of a financial nature offered by a financial service supplier of a Party; financial services include all insurance and insurance-related services, and all banking and other financial services (excluding insurance); financial services include the following activities:

(i) insurance and insurance-related services:

(A) direct insurance (including co-insurance):

(1) life; and

(2) non-life;

(B) reinsurance and retrocession;

(C) insurance intermediation, such as brokerage and agency; and

(D) services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services; and

(ii) banking and other financial services (excluding insurance):

(A) acceptance of deposits and other repayable funds from the public;

(B) lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction;

(C) financial leasing;

(D) all payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts;

(E) guarantees and commitments;

(F) trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:

(1) money market instruments (including cheques, bills and certificates of deposits);

(2) foreign exchange;

(3) derivative products including, but not limited to, futures and options;

(4) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements;

(5) transferable securities; and

(6) other negotiable instruments and financial assets, including bullion;

(G) participation in issues of all kinds of securities, including underwriting and placement as agent, whether publicly or privately, and provision of services related to such issues;

(H) money broking;

(I) asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services;

(J) settlement and clearing services for financial assets, including securities, derivative products and other negotiable instruments;

(K) provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and

(L) advisory, intermediation and other auxiliary financial services on all the activities listed in sub-paragraphs (A) to (K), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy;

(b) 'financial service supplier' means any natural or juridical person of a Party wishing to supply or supplying financial services but does not include a public entity;

(c) 'new financial service' means any service of a financial nature, including services related to existing and new products or the manner in which a product is delivered, that is not supplied by any financial service supplier in the territory of a Party but which is supplied in the territory of the other Party;

(d) 'postal insurance entity' means an entity that underwrites and sells insurance to the general public and that is owned or controlled, directly or indirectly, by a postal entity of a Party;

(e) 'public entity' means:

(i) a government, a central bank or a monetary authority of a Party, or an entity owned or controlled by a Party, that is principally engaged in carrying out governmental functions or activities for governmental purposes, not including an entity principally engaged in supplying financial services on commercial terms; or

(ii) a private entity, performing functions normally performed by a central bank or a monetary authority, when exercising those functions; and

(f) 'self-regulatory organisation' means a non-governmental body, including a securities or futures exchange or market, clearing agency, or other organisation or association, that exercises regulatory or supervisory authority over financial service suppliers by delegation from a Party.

ARTICLE 8.60

Financial services new to the territory of a Party

1. A Party shall permit financial service suppliers of the other Party established in its territory to offer in its territory any new financial service.

2. Notwithstanding subparagraph (b) of Article 8.7, a Party may determine the juridical form through which the new financial service may be supplied and may require authorisation for the supply of the service. If a Party requires an authorisation, it may refuse the authorisation for prudential reasons but not solely for the reason that the service is not supplied by any financial service supplier in its territory.

ARTICLE 8.61

Payment and clearing systems

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

ARTICLE 8.62

Self-regulatory organisations

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

ARTICLE 8.63

Transfers of information and processing of information

1. A Party shall not take measures that prevent transfers of information or the processing of financial information, including transfers of data by electronic means, or that, subject to importation rules consistent with international agreements, prevent transfers of equipment, if those transfers of information, processing of financial information or transfers of equipment are necessary for the conduct of the ordinary business of a financial service supplier.

2. Nothing in paragraph 1 restricts the right of a Party to protect personal data, personal privacy and the confidentiality of individual records and accounts so long as that right is not used to circumvent Sections B to D and this Sub-Section.

ARTICLE 8.64

Effective and transparent regulation

1. If a Party requires a licence for the supply of a financial service, it shall make the requirements and procedures for such a licence publicly available.

2. If a Party requires additional information from the applicant in order to process its application, it shall notify the applicant without undue delay.

3. A Party shall endeavour to ensure that the rules of general application adopted or maintained by self-regulatory organisations in the territory of that Party are promptly published or otherwise made available in such a manner as to enable interested persons to become acquainted with them.

ARTICLE 8.65

Prudential carve-out

1. Nothing in this Agreement shall prevent a Party from adopting or maintaining measures for prudential reasons, including for:

(a) the protection of investors, depositors, policy-holders or persons to whom a fiduciary duty is owed by a financial service supplier; or

(b) ensuring the integrity and stability of the Party's financial system.

2. Where such measures do not conform with this Agreement, they shall not be used as a means of avoiding the Party's obligations under this Agreement.

3. Nothing in this Agreement shall be construed as requiring a Party to disclose information relating to the affairs and accounts of individual customers or any confidential or proprietary information in the possession of public entities.

ARTICLE 8.66

Supply of insurance services by postal insurance entities

1. This Article sets out disciplines that apply if a Party allows its postal insurance entity to underwrite and supply direct insurance services to the general public. The services covered by this Article do not include the supply of insurance services relating to the collection, transport and delivery of letters or packages by a Party's postal insurance entity.

2. A Party shall not adopt or maintain a measure that creates conditions of competition that are more favourable to a postal insurance entity with respect to the supply of insurance services referred to in paragraph 1 as compared to a private supplier of like insurance services in its market, including by:

(a) imposing more onerous conditions on a private supplier's licence to supply insurance services than the conditions the Party imposes on a postal insurance entity to supply like services; or

(b) making a distribution channel for the sale of insurance services available to a postal insurance entity under terms and conditions more favourable than those it applies to private suppliers of like services.

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

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

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

(a) that the Party neither owns nor controls, directly or indirectly, as long as the Party does not maintain any advantage that modifies the conditions of competition in favour of the postal insurance entity in the supply of insurance services as compared to a private supplier of like insurance services in its market; or

(b) if sales of direct life and non-life insurance underwritten by the postal insurance entity each account for no more than 10 per cent, respectively, of total annual premium income from direct life and non-life insurance in the Party's market.

ARTICLE 8.67

Regulatory cooperation on financial regulation

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

SUB-SECTION 6

International maritime transport services

ARTICLE 8.68

Scope and definitions

1. This Sub-Section sets out the principles of the regulatory framework for the provision of international maritime transport services pursuant to Sections B to D of this Chapter, and applies to measures by a Party affecting trade in international maritime transport services.

2. For the purposes of this Chapter:

(a) 'container station and depot services' means activities consisting in storing containers, whether in port areas or inland, with a view to their stuffing or stripping, repairing and making them available for shipments;

(b) 'customs clearance services' means activities consisting in carrying out on behalf of another party customs formalities concerning import, export or through transport of cargoes, irrespective of whether this service is the main activity of the service supplier or a usual complement of its main activity;

(c) 'door-to-door or multimodal transport operations' means the transport of cargo using more than one mode of transport, involving an international sea-leg, under a single transport document;

(d) 'freight forwarding services' means activities consisting of organising and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information;

(e) 'international maritime transport services' means the transport of passengers or cargo by sea-going vessels between a port of a Party and a port of the other Party or a third country, and includes the direct contracting with suppliers of other transport services, with a view to covering door-to-door or multimodal transport operations under a single transport document, but does not include the right to supply such other transport services;

(f) 'maritime agency services' means activities consisting in representing, within a given geographic area, as an agent the business interests of one or more shipping lines or shipping companies, for the following purposes:

(i) marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies, acquisition and resale of the necessary related services, preparation of documentation, and provision of business information; and

(ii) acting on behalf of the companies organising the call of the ship or taking over cargoes when required;

(g) 'maritime auxiliary services' means maritime cargo handling services, storage and warehousing services, customs clearance services, container station and depot services, maritime agency services and freight forwarding services;

(h) 'maritime cargo handling services' means activities exercised by stevedore companies, including terminal operators but not including the direct activities of dockers, when this workforce is organised independently of the stevedoring or terminal operator companies. The activities covered include the organisation and supervision of:

(i) the loading or discharging of cargo to or from a ship;

(ii) the lashing or unlashing of cargo; and

(iii) the reception or delivery and safekeeping of cargoes before shipment or after discharge; and

(i) 'storage and warehousing services' means storage services of frozen or refrigerated goods, bulk storage services of liquids or gases, and storage and warehousing services of other goods including cotton, grain, wool, tobacco, other farm products and other household goods.

ARTICLE 8.69

Obligations

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

(a) respect the principle of unrestricted access to the international maritime markets and trades on a commercial and non-discriminatory basis;

(b) accord to ships flying the flag of the other Party or operated by service suppliers of the other Party treatment no less favourable than that it accords to its own ships, with regard to, *inter alia*, access to ports, the use of infrastructure and services of ports, and the use of maritime auxiliary services, as well as related fees and charges, customs facilities and the assignment of berths and facilities for loading and unloading; ([1])

(c) permit international maritime transport service suppliers of the other Party to establish and operate an enterprise in its territory under conditions of establishment and operation no less favourable than that it accords to its own service suppliers; and

(d) make available to international maritime transport suppliers of the other Party, on reasonable and non-discriminatory terms and conditions, the following services at the port: pilotage, towing and tug assistance, provisioning, fuelling and watering, garbage collecting and ballast waste disposal, port captain's services, navigation aids, emergency repair facilities, anchorage, berth and berthing services, shore-based operational services essential to ship operations, including communications, water and electrical supplies.

SECTION F

Electronic commerce

ARTICLE 8.70

Objective and general provisions

1. The Parties recognise that electronic commerce contributes to economic growth and increases trade opportunities in many sectors. The Parties also recognise the importance of facilitating the use and development of electronic commerce.

2. The objective of this Section is to contribute to creating an environment of trust and confidence in the use of electronic commerce and to promote electronic commerce between the Parties.

3. The Parties recognise the importance of the principle of technological neutrality in electronic commerce.

4. This Section applies to measures by a Party affecting trade by electronic means.

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

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

ARTICLE 8.71

Definitions

For the purposes of this Section:

(a) 'electronic authentication' means the process or act of verifying the identity of a party to an electronic communication or transaction or ensuring the integrity of an electronic communication; and

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

(b) 'electronic signature' means data in electronic form which are attached to or logically associated with other electronic data and fulfil the following requirements:

(i) that it is used by a person to confirm that the electronic data to which it relates have been created or signed, in accordance with each Party's laws and regulations, by that person; and

(ii) that it confirms that information in the electronic data has not been altered.

ARTICLE 8.72

Customs duties

The Parties shall not impose customs duties on electronic transmissions.

ARTICLE 8.73

Source code

1. A Party may not require the transfer of, or access to, source code of software owned by a person of the other Party ([1]). Nothing in this paragraph shall prevent the inclusion or implementation of terms and conditions related to the transfer of or granting of access to source code in commercially negotiated contracts, or the voluntary transfer of or granting of access to source code for instance in the context of government procurement.

2. Nothing in this Article shall affect:

(a) requirements by a court, administrative tribunal or competition authority to remedy a violation of competition law;

(b) requirements by a court, administrative tribunal or administrative authority with respect to the protection and enforcement of intellectual property rights to the extent that source codes are protected by those rights; and

(c) the right of a Party to take measures in accordance with Article III of the GPA.

3. For greater certainty, nothing in this Article shall prevent a Party from adopting or maintaining measures ([2]) which are inconsistent with paragraph 1, in accordance with Articles 1.5, 8.3 and 8.65.

ARTICLE 8.74

Domestic regulation

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

ARTICLE 8.75

Principle of no prior authorisation

1. The Parties will endeavour not to impose prior authorisation or any other requirement having equivalent effect on the provision of services by electronic means.

2. Paragraph 1 shall be without prejudice to authorisation schemes which are not specifically and exclusively targeted at services provided by electronic means, and to rules in the field of telecommunications.

([1]) For greater certainty, 'source code of software owned by a person of the other Party' includes source code of software contained in a product.

([2]) Those measures include measures to ensure security and safety, for instance in the context of a certification procedure.

ARTICLE 8.76

Conclusion of contracts by electronic means

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

(a) deny the legal effect, validity or enforceability of a contract, solely on the grounds that it is concluded by electronic means; or

(b) otherwise create obstacles to the use of contracts concluded by electronic means.

ARTICLE 8.77

Electronic authentication and electronic signature

1. Unless otherwise provided for in its laws and regulations, a Party shall not deny the legal validity of a signature solely on the grounds that the signature is in electronic form.

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

(a) prohibit parties to an electronic transaction from mutually determining the appropriate electronic authentication methods for their transaction; or

(b) prevent parties to electronic transactions from having the opportunity to establish before judicial or administrative authorities that their electronic transactions comply with any legal requirements with respect to electronic authentication and electronic signature.

3. Notwithstanding paragraph 2, each Party may require that, for a particular category of transactions, the method of authentication meets certain performance standards or is certified by an authority accredited in accordance with its laws and regulations.

ARTICLE 8.78

Consumer protection

1. The Parties recognise the importance of adopting and maintaining transparent and effective consumer protection measures applicable to electronic commerce as well as measures conducive to the development of consumer confidence in electronic commerce.

2. The Parties recognise the importance of cooperation between their respective competent authorities in charge of consumer protection on activities related to electronic commerce in order to enhance consumer protection.

3. The Parties recognise the importance of adopting or maintaining measures, in accordance with their respective laws and regulations, to protect the personal data of electronic commerce users.

ARTICLE 8.79

Unsolicited commercial electronic messages

1. Each Party shall adopt or maintain measures regarding unsolicited commercial electronic messages that:

(a) require suppliers of unsolicited commercial electronic messages to facilitate the ability of recipients to prevent ongoing reception of those messages; and

(b) require the prior consent, as specified according to its laws and regulations, of recipients to receive commercial electronic messages.

2. Each Party shall ensure that commercial electronic messages are clearly identifiable as such, clearly disclose on whose behalf they are made, and contain the necessary information to enable recipients to request cessation free of charge and at any time.

3. Each Party shall provide recourse against suppliers of unsolicited commercial electronic messages that do not comply with the measures adopted or maintained pursuant to paragraphs 1 and 2.

ARTICLE 8.80

Cooperation on electronic commerce

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

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

(a) consumer protection;

(b) cybersecurity;

(c) combatting unsolicited commercial electronic messages;

(d) the recognition of certificates of electronic signatures issued to the public;

(e) challenges for small and medium-sized enterprises in the use of electronic commerce;

(f) the facilitation of cross-border certification services;

(g) intellectual property; and

(h) electronic government.

ARTICLE 8.81

Free flow of data

The Parties shall reassess within three years of the date of entry into force of this Agreement the need for inclusion of provisions on the free flow of data into this Agreement.

CHAPTER 9

CAPITAL MOVEMENTS, PAYMENTS AND TRANSFERS AND TEMPORARY SAFEGUARD MEASURES

ARTICLE 9.1

Current account

Without prejudice to other provisions of this Agreement, each Party shall allow, in freely convertible currency ([1]), and in accordance with the Articles of Agreement of the International Monetary Fund, as applicable, any payments and transfers with regard to transactions on the current account of the balance of payments which fall within the scope of this Agreement.

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

ARTICLE 9.2

Capital movements

1. Without prejudice to other provisions of this Agreement, each Party shall allow, with regard to transactions on the capital and financial account of the balance of payments, the free movement of capital for the purpose of liberalisation of investments and other transactions as provided for in Chapter 8.

2. The Parties shall consult each other with a view to facilitating the movement of capital between them in order to promote trade and investment.

ARTICLE 9.3

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

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

(a) bankruptcy, insolvency or the protection of the rights of creditors;

(b) issuing, trading or dealing in securities, or futures, options and other derivatives;

(c) financial reporting or record keeping of capital movements, payments or transfers where necessary to assist law enforcement or financial regulatory authorities;

(d) criminal or penal offences, or deceptive or fraudulent practices;

(e) ensuring compliance with orders or judgments in adjudicatory proceedings; or

(f) social security, public retirement or compulsory savings schemes.

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

ARTICLE 9.4

Temporary safeguard measures

1. In exceptional circumstances of serious difficulties for the operation of the European Union's economic and monetary union, or threat thereof, the European Union may adopt or maintain safeguard measures with regard to capital movements, payments or transfers for a period not exceeding six months. Those measures shall be limited to the extent that is strictly necessary and shall not constitute a means of arbitrary or unjustified discrimination between Japan and a third country in like situations.

2. A Party may adopt or maintain restrictive measures with regard to capital movements, payments or transfers: ([1])

(a) in the event of serious balance of payments or external financial difficulties, or threat thereof; ([2]) or

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

([1]) In the case of the European Union, such measures may be taken by a Member State of the European Union in situations other than those referred to in paragraph 1 which affect the economy of that Member State.

([2]) The Parties acknowledge that serious balance of payments or external financial difficulties, or threat thereof, as referred to in subparagraph 2(a) may be caused among other factors by serious macroeconomic difficulties related to monetary and exchange rate policies, or threat thereof, as referred to in subparagraph 2(b).

3. The measures referred to in paragraph 2 shall:

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

(b) not exceed those necessary to deal with the situations described in paragraph 2;

(c) be temporary and be phased out progressively as the situation described in paragraph 2 improves;

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

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

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

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

6. A Party maintaining or having adopted measures referred to in paragraphs 1 to 3 shall promptly notify the other Party of them.

7. If restrictions are adopted or maintained pursuant to this Article, the Parties shall promptly hold consultations in the Committee on Trade in Services, Investment Liberalisation and Electronic Commerce established pursuant to Article 22.3, unless consultations are held in other fora. The consultations shall assess the balance of payments or external financial difficulties or other macroeconomic difficulties that led to the respective measures, taking into account, *inter alia*, such factors as:

(a) the nature and extent of the difficulties;

(b) the external economic and trading environment; and

(c) alternative corrective measures which may be available.

8. The consultations pursuant to paragraph 7 shall address the compliance of any restrictive measures with paragraphs 1 to 3. Those consultations shall be based on all available relevant findings of statistical or factual nature presented by the IMF, and the conclusions shall take into account the assessment by the IMF of the balance of payments and the external financial situation or other macroeconomic difficulties of the Party concerned.

CHAPTER 10

GOVERNMENT PROCUREMENT

ARTICLE 10.1

Incorporation of the GPA

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

ARTICLE 10.2

Additional scope of application

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

ARTICLE 10.3

Additional rules

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

ARTICLE 10.4

Publication of notices

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

ARTICLE 10.5

Conditions for participation

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

(a) a natural person; or

(b) a legal person.

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

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

ARTICLE 10.6

Qualification of suppliers

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

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

(a) assess in a non-discriminatory manner and, where appropriate, recognise as equivalent to those in Japan, indicators of the supplier realised outside Japan, which may include:

  (i) the number of technical staff;

  (ii) the labour welfare conditions;

  (iii) the number of operating years in the construction business;

  (iv) the conditions of accounting in the construction business;

  (v) the amount of research and development expenditure;

  (vi) the acquisition of ISO9001 or ISO14001 certification;

  (vii) the employment and development of young engineers and skilled workers;

  (viii) the amount of sales for completed construction work; and

  (ix) the amount of sales for completed construction work as a prime contractor; and

(b) take due account of indicators of the supplier realised outside Japan, which may include:

  (i) the amount of equity capital;

  (ii) the amount of earnings before interest, taxes, depreciation and amortization (EBITDA);

(iii) the ratio of net interest expense to sales amount;

(iv) the liabilities turnover period;

(v) the ratio of gross profit on sale to gross capital;

(vi) the ratio of recurring profit to sales amount;

(vii) the ratio of equity capital to fixed asset;

(viii) the equity ratio;

(ix) the amount of cash flows from operating activities; and

(x) the amount of accumulated earnings.

ARTICLE 10.7

Selective tendering

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

2. For Japan, this Article applies only to central government entities.

ARTICLE 10.8

Technical specifications

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

(a) appropriate to define the characteristics of the goods or services that are the object of the contract;

(b) based on objectively verifiable and non-discriminatory criteria; and

(c) accessible to all interested suppliers.

ARTICLE 10.9

Test reports

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

2. When requiring the submission of a test report or a certificate issued by a conformity assessment body, each Party, including its procuring entities, shall:

(a) accept the results of conformity assessment procedures that are conducted by the registered conformity assessment bodies of the other Party in accordance with paragraph 1 of Article 2 of the Agreement on Mutual Recognition between the European Community and Japan, done at Brussels on 4 April 2001; and

(b) duly take into consideration any future expansion of the scope of the agreement referred to in subparagraph (a), or any further agreement to be concluded between the Parties with the purpose of mutual recognition of conformity assessment procedures, once it has entered into force.

ARTICLE 10.10

Environmental conditions

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

ARTICLE 10.11

Treatment of tenders and awarding of contracts

1. Further to paragraph 5 of Article XV of the GPA, and in accordance with the conditions set out in each Party's laws and regulations, each Party shall ensure that its procuring entities are entitled to choose between the two criteria referred to in subparagraphs (a) and (b) of paragraph 5 of Article XV of the GPA and that they are aware of the respective merits of those criteria.

2. Further to paragraph 6 of Article XV of the GPA, if a procuring entity receives a tender with a price that is abnormally lower than the prices in other tenders submitted, it may also verify with the supplier whether the price takes into account the grant of subsidies.

ARTICLE 10.12

Domestic review procedures

1. Where an impartial administrative authority is designated by a Party under paragraph 4 of Article XVIII of the GPA, that Party shall ensure that:

(a) the members of the designated authority are independent, impartial, and free from external influence during the term of appointment;

(b) the members of the designated authority are not dismissed against their will while they are in office, unless their dismissal is required by the provisions governing the designated authority; and

(c) with regard to the procuring entities covered under Annexes 1 and 3 of each Party to Appendix I to the GPA, as well as the central government entities and all other entities except the sub-central government entities covered under Part 2 of Annex 10, the President or at least one other member of the designated authority, has legal and professional qualifications equivalent to those necessary for judges, lawyers or other legal experts qualified under the laws and regulations of the Party.

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

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

4. Each Party may provide for:

(a) a standstill period between the contract award decision and the conclusion of a contract in order to give sufficient time to unsuccessful suppliers to assess whether it is appropriate to initiate a review procedure; or

(b) a sufficient period for an interested supplier to submit a challenge, which may constitute grounds for the suspension of the execution of a contract.

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

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

(b) the repetition of the procurement procedure without changing the conditions;

(c) the setting aside of the contract award decision and the adoption of a new contract award decision;

(d) the termination of a contract or the declaration of its ineffectiveness; or

(e) the adoption of other measures with the aim to remedy a breach of this Chapter, for example an order to pay a particular sum until the breach has been effectively remedied.

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

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

ARTICLE 10.13

Collection and reporting of statistics

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

ARTICLE 10.14

Modifications and rectifications to coverage

1. A Party may modify or rectify its commitments under Part 2 of Annex 10.

2. If a modification or a rectification of a Party's annexes to Appendix I to the GPA becomes effective pursuant to Article XIX of the GPA, it shall automatically become effective for the purposes of this Agreement.

3. When a Party intends to modify its commitments under Part 2 of Annex 10, the Party shall:

(a) notify the other Party in writing; and

(b) include in the notification a proposal for appropriate compensatory adjustments to the other Party to maintain a level of coverage comparable to that existing prior to the modification.

4. Notwithstanding subparagraph 3(b), a Party does not need to provide compensatory adjustments if the modification concerns a procuring entity over whose procurement the Party has effectively eliminated its control or influence.

5. In the event the Committee on Government Procurement established by Article XXI of the GPA adopts criteria pursuant to subparagraphs 8(b) and (c) of Article XIX of the GPA, those criteria shall be applicable also within the context of this Article.

6. If the other Party objects that:

(a) an adjustment proposed in accordance with subparagraph 3(b) is inadequate to maintain a comparable level of mutually agreed coverage; or

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

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

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

(a) a change in the name of a procuring entity;

(b) a merger of two or more procuring entities listed in the same paragraph of Part 2 of Annex 10;

(c) the separation of a procuring entity listed in Part 2 of Annex 10 into two or more procuring entities that are added to the procuring entities listed in the same paragraph of that Part; and

(d) updates of indicative lists such as those set out in paragraph 3 of Section A of Part 2 of Annex 10, subparagraph 1 (b) of Section B of Part 2 of Annex 10, or in Annexes 2 and 3 of the European Union to Appendix I to the GPA.

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

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

10. If the Party objects to the intended modification or rectification, or to the proposed compensatory adjustment, the Parties shall seek to resolve the issue through consultations. If no agreement between the Parties is reached within 150 days from the date of receipt of the notification of the objection, the Party intending to modify or rectify its commitments may have recourse to dispute settlement under Chapter 21 to determine whether the objection is justified. An intended modification or rectification in respect of which an objection has been submitted, shall be deemed to have been accepted only when so agreed through the consultations or so decided by the panel established pursuant to Article 21.7.

ARTICLE 10.15

Cooperation

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

ARTICLE 10.16

Committee on Government Procurement

1. The Committee on Government Procurement established pursuant to Article 22.3 (hereinafter referred to in this Article as 'the Committee') shall be responsible for the effective implementation and operation of this Chapter.

2. The Committee shall have the following functions:

(a) making recommendations to the Joint Committee to adopt decisions amending Part 2 of Annex 10 to reflect modifications or rectifications accepted pursuant to Article 10.14 or agreed compensatory adjustments;

(b) adopting modalities for the communication of statistical data pursuant to Article 10.13, if deemed necessary;

(c) considering matters regarding government procurement that are referred to it by a Party; and

(d) exchanging information relating to government procurement opportunities, including those at sub-central levels, in each Party.

ARTICLE 10.17

Contact points

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

CHAPTER 11

COMPETITION POLICY

ARTICLE 11.1

Principles

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

ARTICLE 11.2

Anticompetitive practices

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

ARTICLE 11.3

Legislative and regulatory framework

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

(a) for the European Union:

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

(ii) abuse by one or more enterprises of a dominant position; and

(iii) mergers or concentrations between enterprises which would significantly impede effective competition; and

(b) for Japan:

(i) private monopolisation;

(ii) unreasonable restraint of trade;

(iii) unfair trade practices; and

(iv) mergers or acquisitions which would substantially restrain competition in a particular field of trade.

2. Each Party shall apply its competition law to all enterprises, private or public, engaged in economic activities. This shall not prevent a Party from providing for exemptions from its competition law, provided that such exemptions are transparent and are limited to those necessary for securing public interest. Such exemptions shall not go beyond what is strictly necessary to achieve the public interest objectives that have been defined by that Party.

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

ARTICLE 11.4

Operational independence

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

ARTICLE 11.5

Non-discrimination

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

ARTICLE 11.6

Procedural fairness

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

ARTICLE 11.7

Transparency

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

ARTICLE 11.8

Enforcement cooperation

1. To achieve the objectives of this Agreement and to contribute to the effective enforcement of the competition law of each Party, the Parties acknowledge that it is in their common interest to promote cooperation and coordination between the competition authorities with regard to developments in competition policy and enforcement activities, within the framework of the Agreement between the European Community and the Government of Japan concerning cooperation on anticompetitive activities, done at Brussels on 10 July 2003 (hereinafter referred to in this Chapter as 'Agreement concerning cooperation on anticompetitive activities').

2. To facilitate the cooperation and coordination referred to in paragraph 1, the competition authorities of the Parties may exchange or otherwise communicate information, within the framework of the Agreement concerning cooperation on anticompetitive activities.

ARTICLE 11.9

Dispute settlement

The provisions of this Chapter shall not be subject to dispute settlement under Chapter 21.

CHAPTER 12

SUBSIDIES

ARTICLE 12.1

Principles

The Parties recognise that subsidies may be granted by a Party when they are necessary to achieve public policy objectives. However, certain subsidies have the potential to distort the proper functioning of markets and undermine the benefits of liberalisation of trade and investment. In principle, subsidies should not be granted by a Party when it finds that they have or could have a significant negative effect on trade or investment between the Parties.

ARTICLE 12.2

Definitions

For the purposes of this Chapter:

(a) 'economic activities' means those activities pertaining to the offering of goods and services in a market;

(b) 'subsidy' means a measure which fulfils *mutatis mutandis* the conditions set out in Article 1.1 of the SCM Agreement, irrespective of whether the recipients of the subsidy deal in goods or services; and

(c) 'specific subsidy' means a subsidy which is determined *mutatis mutandis* to be specific in accordance with Article 2 of the SCM Agreement.

ARTICLE 12.3

Scope

1. This Chapter applies to specific subsidies to the extent they are related to economic activities ([1]).

2. This Chapter does not apply to subsidies granted to enterprises entrusted by the government with the provision of services to the general public for public policy objectives. Such exceptions from the rules on subsidies shall be transparent and shall not go beyond their targeted public policy objectives.

3. This Chapter does not apply to subsidies granted to compensate the damage caused by natural disasters or other exceptional occurrences.

4. Articles 12.5 and 12.6 do not apply to subsidies, the cumulative amounts or budgets of which are less than 450,000 special drawing rights (hereinafter referred to as 'SDR') per beneficiary for a period of three consecutive years.

5. Articles 12.6 and 12.7 do not apply to subsidies related to trade in goods covered by Annex 1 to the Agreement on Agriculture and subsidies related to trade in fish and fish products.

6. Article 12.7 does not apply to subsidies granted temporarily to respond to a national or global economic emergency ([2]). Such subsidies shall be targeted, economical, effective and efficient in order to remedy the identified temporary national or global economic emergency.

7. This Chapter does not apply to audio-visual services.

([1]) For greater certainty, education provided under the domestic educational system of each Party shall be considered as a non-economic activity.

([2]) For greater certainty, an emergency shall be understood as one that affects the whole economy of a Party. For the European Union, the whole economy of a Party means the whole economy of the European Union or at least of one of the Member States of the European Union.

8. Article 12.7 does not apply to subsidies granted by sub-central levels of government of each Party. In fulfilling its obligations under this Chapter, each Party shall take such reasonable measures as may be available to it to ensure the observance of the provisions of this Chapter by sub-central levels of government of that Party.

ARTICLE 12.4

Relation to the WTO Agreement

Nothing in this Chapter shall affect the rights and obligations of either Party under the SCM Agreement, Article XVI of GATT 1994 and Article XV of GATS.

ARTICLE 12.5

Notification

1. Each Party shall notify in English the other Party of the legal basis, form, amount or budget and, where possible, the name of the recipient of any specific subsidy granted or maintained ([1]) by the notifying Party, every two years from the date of entry into force of this Agreement. However, the first notification shall be made no later than three years after the date of entry into force of this Agreement.

2. If a Party makes publicly available on an official website the information specified in paragraph 1, the notification pursuant to paragraph 1 shall be deemed to have been made. If a Party notifies subsidies pursuant to Article 25.2 of the SCM Agreement, the Party shall be considered to have met the requirement of paragraph 1 with respect to such subsidies.

3. With regard to subsidies related to services, this Article only applies to the following sectors: architectural and engineering services, banking services, computer services, construction services, energy services, environment services, express delivery services, insurance services, telecommunication services and transport services.

ARTICLE 12.6

Consultations

1. In the event a Party considers that a subsidy of the other Party has or could have a significant negative effect on its trade or investment interests under this Chapter, the former Party may submit a request for consultation in writing. The Parties shall enter into consultations with a view to resolving the matter, provided that the request includes an explanation of how the subsidy has or could have a significant negative effect on trade or investment between the Parties.

2. During the consultations, the Party receiving the request for consultation shall consider to provide information about the subsidy, if requested by the other Party, such as:

(a) the legal basis and policy objective or purpose of the subsidy;

(b) the form of the subsidy such as a grant, loan, guarantee, repayable advance, equity injection or tax concession;

(c) dates and duration of the subsidy and any other time limits attached to it;

(d) eligibility requirements of the subsidy;

(e) the total amount or the annual amount budgeted for the subsidy and the possibility of limiting the subsidy;

([1]) For the purposes of this paragraph, in the case of subsidies which have previously been notified, the information provided in updated notifications may be limited to indicating any modifications, or the absence thereof, from the previous notification.

(f) where possible, the recipient of the subsidy; and

(g) any other information, including statistical data, permitting an assessment of the effects of the subsidy on trade or investment.

3. To facilitate the consultations, the requested Party shall provide relevant information on the subsidy in question in writing no later than 90 days after the date of receipt of the request referred to in paragraph 1.

4. In the event that any information referred to in paragraph 2 is not provided by the requested Party, that Party shall explain the absence of such information in its written response.

5. If the requesting Party, after the consultations, still considers that the subsidy has or could have a significant negative effect on its trade or investment interests under this Chapter, the requested Party shall accord sympathetic consideration to the concerns of the requesting Party. Any solution shall be considered feasible and acceptable by the requested Party.

ARTICLE 12.7

Prohibited subsidies

The following subsidies of a Party that have or could have a significant negative effect on trade or investment between the Parties shall be prohibited:

(a) legal or other arrangements whereby a government or a public body is responsible for guaranteeing debts or liabilities of an enterprise, without any limitation as to the amount and duration of such guarantee; and

(b) subsidies for restructuring an ailing or insolvent enterprise without the enterprise having prepared a credible restructuring plan. Such a restructuring plan shall be prepared within a reasonable time period after such enterprise having received temporary liquidity support. ([1]) The restructuring plan shall be based on realistic assumptions with a view to ensuring the return to long-term viability of the ailing or insolvent enterprise within a reasonable time period. The enterprise itself or its owners shall contribute significant funds or assets to the costs of restructuring.

ARTICLE 12.8

Use of subsidies

Each Party shall ensure that enterprises use subsidies only for the specific purpose for which the subsidies were granted.

ARTICLE 12.9

General exceptions

For the purposes of this Chapter, Article XX of GATT 1994 and Article XIV of GATS are hereby incorporated into and made part of this Agreement, *mutatis mutandis*.

ARTICLE 12.10

Dispute settlement

Paragraph 5 of Article 12.6 shall not be subject to dispute settlement under Chapter 21.

([1]) For greater certainty, nothing in this Article prevents a Party from providing subsidies by way of temporary liquidity support in the form of loan guarantees or loans limited to the amount needed to keep the enterprise in business for the time necessary to prepare a restructuring or liquidation plan.

CHAPTER 13

STATE-OWNED ENTERPRISES, ENTERPRISES GRANTED SPECIAL RIGHTS OR PRIVILEGES AND DESIGNATED MONOPOLIES

ARTICLE 13.1

Definitions

For the purposes of this Chapter:

(a) 'Arrangement' means the Arrangement on Officially Supported Export Credits, developed within the framework of the Organisation for Economic Co-operation and Development (hereinafter referred to as 'OECD') or a successor undertaking, whether developed within or outside of the OECD framework, that has been adopted by at least 12 original WTO Members that were Participants to the Arrangement as of 1 January 1979;

(b) 'commercial activities' means activities which an enterprise undertakes with an orientation towards profit-making ([1]) and which result in the production of a good or the supply of a service, which will be sold to a consumer in the relevant market in quantities and at prices determined by the enterprise;

(c) 'commercial considerations' means considerations of price, quality, availability, marketability, transportation and other terms and conditions of purchase or sale, or other factors that would normally be taken into account in the commercial decisions of a privately owned enterprise operating according to market economy principles in the relevant business or industry;

(d) 'designate a monopoly' means to establish or authorise a monopoly, or to expand the scope of a monopoly to cover an additional good or service;

(e) 'designated monopoly' means an entity, including a consortium or a government agency, that in a relevant market in the territory of a Party is designated as the sole supplier or purchaser of a good or service, but does not include an entity that has been granted an exclusive intellectual property right solely by reason of such grant;

(f) 'enterprise granted special rights or privileges' means an enterprise, public or private, including its subsidiaries, to which a Party has granted special rights or privileges; special rights or privileges are granted by a Party where it designates a limited number of enterprises authorised to supply a good or service, other than according to objective, proportional and non-discriminatory criteria, substantially affecting the ability of any other enterprise to supply the same good or service in the same geographical area under substantially equivalent conditions;

(g) 'service supplied in the exercise of governmental authority' means a service supplied in the exercise of governmental authority as defined in GATS and, if applicable, in the Annex on Financial Services to GATS; and

(h) 'state-owned enterprise' means an enterprise that is engaged in commercial activities in which a Party:

  (i) directly owns more than 50 per cent of the share capital;

  (ii) controls, directly or indirectly through ownership interests, the exercise of more than 50 per cent of the voting rights;

  (iii) holds the power to appoint a majority of members of the board of directors or any other equivalent management body; or

  (iv) has the power to legally direct the actions of the enterprise or otherwise exercises an equivalent degree of control in accordance with its laws and regulations.

ARTICLE 13.2

Scope

1. This Chapter applies to state-owned enterprises, enterprises granted special rights or privileges and designated monopolies, engaged in commercial activities. Where they engage both in commercial and non-commercial activities, only the commercial activities are covered by this Chapter.

([1]) For greater certainty, activities undertaken by an enterprise which operates on a non-profit basis or a cost-recovery basis are not activities undertaken with an orientation towards profit-making.

2. This Chapter applies to state-owned enterprises, enterprises granted special rights or privileges and designated monopolies at all levels of government.

3. This Chapter does not apply to situations where state-owned enterprises, enterprises granted special rights or privileges or designated monopolies act as procuring entities covered either under each Party's annexes to Appendix I to the GPA or under Part 2 of Annex 10 conducting procurement for governmental purposes and not with a view to commercial resale or with a view to use in the production of a good or in the supply of a service for commercial sale.

4. This Chapter does not apply to any service supplied in the exercise of governmental authority.

5. This Chapter does not apply to a state-owned enterprise, an enterprise granted special rights or privileges or a designated monopoly, if in any one of the three previous consecutive fiscal years the annual revenue derived from the commercial activities of the enterprise or monopoly concerned was less than 200 million SDR.

6. Article 13.5 does not apply with respect to the supply of financial services by a state-owned enterprise pursuant to a government mandate, if that supply of financial services:

(a) supports exports or imports, provided that those services are:

  (i) not intended to displace commercial financing; or

  (ii) offered on terms no more favourable than those that could be obtained for comparable financial services in the commercial market;

(b) supports private investment outside the territory of the Party, provided that these services are:

  (i) not intended to displace commercial financing; or

  (ii) offered on terms no more favourable than those that could be obtained for comparable financial services in the commercial market; or

(c) is offered on terms consistent with the Arrangement, provided that it falls within the scope of the Arrangement.

7. Article 13.5 does not apply to the sectors set out in paragraph 2 of Article 8.6.

8. Article 13.5 does not apply to the extent that a state-owned enterprise, an enterprise granted special rights or privileges or a designate monopoly of a Party makes purchases and sales of a good or a service pursuant to:

(a) any existing non-conforming measure in accordance with paragraph 1 of Article 8.12 and paragraph 1 of Article 8.18 that the Party maintains, continues, renews, amends or modifies as set out in its Schedule in Annex I to Annex 8-B; or

(b) any non-conforming measure by a Party in accordance with paragraph 2 of Article 8.12 and paragraph 2 of Article 8.18 with respect to sectors, subsectors, or activities as set out in its Schedule in Annex II to Annex 8-B.

ARTICLE 13.3

Relation to the WTO Agreement

The Parties affirm their rights and obligations under paragraphs 1 to 3 of Article XVII of GATT 1994, the Understanding on the Interpretation of Article XVII of the General Agreement on Tariffs and Trade 1994, as well as under paragraphs 1, 2 and 5 of Article VIII of GATS.

ARTICLE 13.4

General provisions

1. Without prejudice to the rights and obligations of each Party under this Chapter, nothing in this Chapter prevents a Party from establishing or maintaining a state-owned enterprise, granting an enterprise special rights or privileges or designating a monopoly.

2. Neither Party shall require or encourage a state-owned enterprise, an enterprise granted special rights or privileges or a designated monopoly to act in a manner inconsistent with this Chapter.

ARTICLE 13.5

Non-discriminatory treatment and commercial considerations

1. Each Party shall ensure that each of its state-owned enterprises, enterprises granted special rights or privileges and designated monopolies, when engaging in commercial activities:

(a) acts in accordance with commercial considerations in its purchase or sale of a good or service, except to fulfil any terms of its public service mandate that are not inconsistent with subparagraph (b) or (c);

(b) in its purchase of a good or service:

(i) accords to a good or service supplied by an enterprise of the other Party treatment no less favourable than it accords to a like good or a like service supplied by enterprises of the Party; and

(ii) accords to a good or service supplied by a covered enterprise as defined in subparagraph (c) of Article 8.2 treatment no less favourable than it accords to a like good or a like service supplied by enterprises of entrepreneurs of the Party in the relevant market in the Party; and

(c) in its sale of a good or service:

(i) accords to an enterprise of the other Party treatment no less favourable than it accords to enterprises of the Party; and

(ii) accords to a covered enterprise as defined in subparagraph (c) of Article 8.2 treatment no less favourable than it accords to enterprises of entrepreneurs of the Party in the relevant market in the Party. ([1])

2. Subparagraphs 1(b) and (c) do not preclude a state-owned enterprise, an enterprise granted special rights or privileges or a designated monopoly from:

(a) purchasing or selling goods or services on different terms or conditions, including those relating to price, provided that such different terms or conditions are made in accordance with commercial considerations; or

(b) refusing to purchase or sell goods or services, provided that such refusal is made in accordance with commercial considerations.

ARTICLE 13.6

Regulatory framework

1. The Parties respect and make best use of relevant international standards including, *inter alia*, the OECD Guidelines on Corporate Governance of State-Owned Enterprises.

2. Each Party shall ensure that any regulatory body or any other body exercising a regulatory function that the Party establishes or maintains is independent from, and not accountable to, any of the enterprises regulated by that body, and acts impartially ([2]) in like circumstances with respect to all enterprises regulated by that body, including state-owned enterprises, enterprises granted special rights or privileges and designated monopolies. ([3])

3. Each Party shall apply its laws and regulations to state-owned enterprises, enterprises granted special rights or privileges and designated monopolies in a consistent and non-discriminatory manner.

([1]) For greater certainty, this paragraph shall not apply with respect to the purchase or sale of shares, stock or other forms of equity by a state-owned enterprise, an enterprise granted special rights or privileges or a designated monopoly as a means of its equity participation in another enterprise.

([2]) For greater certainty, the impartiality with which the body exercises its regulatory functions is to be assessed by reference to a general pattern or practice of that body.

([3]) For greater certainty, for those sectors in which the Parties have agreed to specific obligations relating to such a body in Chapter 8, the relevant provisions of Chapter 8 shall prevail.

ARTICLE 13.7

Information exchange

1. A Party which has reason to believe that its interests under this Chapter are being adversely affected by the commercial activities of a state-owned enterprise, an enterprise granted special rights or privileges or a designated monopoly (hereinafter referred to in this Article as 'the entity') of the other Party may request the other Party in writing to provide information on the commercial activities of the entity related to the carrying out of the provisions of this Chapter in accordance with paragraph 2.

2. The requested Party shall provide the following information, provided that the request includes an explanation of how the activities of the entity may be affecting the interests of the requesting Party under this Chapter and indicates which of the following information shall be provided:

(a) the organisational structure of the entity and its composition of the board of directors or of any other equivalent management body;

(b) the percentage of shares that the requested Party, its state-owned enterprises, enterprises granted special rights or privileges or designated monopolies cumulatively own, and the percentage of voting rights that they cumulatively hold, in the entity;

(c) a description of any special shares or special voting or other rights that the requested Party, its state-owned enterprises, enterprises granted special rights or privileges or designated monopolies hold, where such rights are different from those attached to the general common shares of the entity;

(d) a description of the government departments or public bodies which regulate the entity, a description of the reporting requirements imposed on it by those departments or public bodies, and the rights and practices, where possible, of those departments or public bodies with respect to the appointment, dismissal or remuneration of senior executives and members of its board of directors or any other equivalent management body;

(e) annual revenue and total assets of the entity over the most recent three-year period for which information is available;

(f) any exemptions, immunities and related measures from which the entity benefits under the laws and regulations of the requested Party; and

(g) any additional information regarding the entity that is publicly available, including annual financial reports and third party audits.

ARTICLE 13.8

General exceptions

For the purposes of this Chapter, Article XX of GATT 1994 and Article XIV of GATS are hereby incorporated into and made part of this Agreement, *mutatis mutandis*.

CHAPTER 14

INTELLECTUAL PROPERTY

SECTION A

General provisions

ARTICLE 14.1

Initial provisions

1. In order to facilitate the production and commercialisation of innovative and creative products and the provision of services between the Parties and to increase the benefits from trade and investment, the Parties shall grant and ensure adequate, effective and non-discriminatory protection of intellectual property and provide for measures for the enforcement of intellectual property rights against infringement thereof, including counterfeiting and piracy, in accordance with the provisions of this Chapter and of the international agreements to which both Parties are party.

2. A Party may, but shall not be obliged to, provide more extensive protection for, or enforcement of, intellectual property rights under its law than is required by this Chapter, provided that such protection or enforcement does not contravene the provisions of this Chapter.

3. For the purposes of this Chapter, 'intellectual property' means all categories of intellectual property that are covered by Articles 14.8 to 14.39 of this Chapter or Sections 1 to 7 of Part II of the TRIPS Agreement. The protection of intellectual property includes protection against unfair competition as referred to in Article 10*bis* of the Paris Convention for the Protection of Industrial Property, done at Paris on 20 March 1883 (hereinafter referred to as 'the Paris Convention') ([1]).

4. The objectives and principles set out in Part I of the TRIPS Agreement, in particular in Articles 7 and 8, shall apply to this Chapter, *mutatis mutandis*.

ARTICLE 14.2

Agreed principles

Having regard to the underlying public policy objectives of domestic systems, the Parties recognise the need to:

(a) promote innovation and creativity;

(b) facilitate the diffusion of information, knowledge, technology, culture and the arts; and

(c) foster competition and open and efficient markets,

through their respective intellectual property systems, while respecting the principles of, *inter alia*, transparency and non-discrimination, and taking into account the interests of relevant stakeholders including right holders and users.

ARTICLE 14.3

International agreements

1. The provisions of this Chapter shall complement the rights and obligations of the Parties under other international agreements in the field of intellectual property to which both Parties are party.

2. The Parties affirm their commitment to comply with the obligations set out in the international agreements relating to intellectual property to which both Parties are party ([2]) at the date of entry into force of this Agreement, including the following:

(a) the TRIPS Agreement;

(b) the Paris Convention;

(c) the International Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organisations, done at Rome on 26 October 1961 (hereinafter referred to as 'the Rome Convention');

(d) the Berne Convention for the Protection of Literary and Artistic Works, done at Berne on 9 September 1886 (hereinafter referred to as 'the Berne Convention') ([3]);

(e) the WIPO Copyright Treaty, adopted at Geneva on 20 December 1996;

(f) the WIPO Performances and Phonograms Treaty, adopted at Geneva on 20 December 1996;

([1]) For greater certainty, the Paris Convention shall be understood to be the Paris Convention for the Protection of Industrial Property of 20 March 1883, as revised at Brussels on 14 December 1900, at Washington on 2 June 1911, at The Hague on 6 November 1925, at London on 2 June 1934, at Lisbon on 31 October 1958, and at Stockholm on 14 July 1967 and as amended on 28 September 1979.

([2]) The international agreements relating to intellectual property referred to in this paragraph include those to which the Member States of the European Union are party.

([3]) For greater certainty, the Berne Convention shall be understood to be the Berne Convention for the Protection of Literary and Artistic Works of 9 September 1886, completed at Paris on 4 May 1896, revised at Berlin on 13 November 1908, completed at Berne on 20 March 1914, revised at Rome on 2 June 1928, at Brussels on 26 June 1948, at Stockholm on 14 July 1967 and at Paris on 24 July 1971 and amended on 28 September 1979.

(g) the Budapest Treaty on the International Recognition of the Deposit of Microorganisms for the Purposes of Patent Procedure, done at Budapest on 28 April 1977;

(h) the International Convention for the Protection of New Varieties of Plants, done at Paris on 2 December 1961 (hereinafter referred to as 'the 1991 UPOV Convention') ([1]);

(i) the Protocol Relating to the Madrid Agreement Concerning the International Registration of Marks, adopted at Madrid on 27 June 1989; and

(j) the Patent Cooperation Treaty, done at Washington on 19 June 1970.

3. Each Party shall make all reasonable efforts to ratify or accede to the following multilateral agreements, if, by the date of entry into force of this Agreement, it is not already party to that agreement: ([2])

(a) the Patent Law Treaty, adopted at Geneva on 1 June 2000;

(b) the Trademark Law Treaty, adopted at Geneva on 27 October 1994;

(c) the Singapore Treaty on the Law of Trademarks, adopted at Singapore on 27 March 2006;

(d) the Geneva Act of the Hague Agreement Concerning the International Registration of Industrial Designs, adopted at Geneva on 2 July 1999;

(e) the Beijing Treaty on Audiovisual Performances, adopted at Beijing on 24 June 2012; and

(f) the Marrakesh Treaty to Facilitate Access to Published Works for Persons Who Are Blind, Visually Impaired or Otherwise Print Disabled, adopted at Marrakesh on 27 June 2013.

ARTICLE 14.4

National treatment

1. In respect of all categories of intellectual property covered by this Chapter, each Party shall accord to nationals ([3]) of the other Party treatment no less favourable than the treatment it accords to its own nationals with regard to the protection ([4]) of intellectual property subject to the exceptions already provided for in, respectively, the Paris Convention, the Berne Convention, the Rome Convention and the Treaty on Intellectual Property in Respect of Integrated Circuits, adopted at Washington on 26 May 1989. In respect of performers, producers of phonograms and broadcasting organisations, this obligation only applies in respect of the rights provided for under this Agreement.

2. The obligations pursuant to paragraph 1 shall also be subject to the exceptions provided for in Article 5 of the TRIPS Agreement.

ARTICLE 14.5

Most-favoured-nation treatment

Each Party shall immediately and unconditionally accord to nationals of the other Party treatment no less favourable than the treatment it accords to the nationals of a third country with regard to the protection of intellectual property, subject to the exceptions provided for in Articles 4 and 5 of the TRIPS Agreement.

ARTICLE 14.6

Procedural matters and transparency

1. Each Party shall make all reasonable efforts to promote efficiency and transparency in the administration of its intellectual property system.

([1]) For greater certainty, the 1991 UPOV Convention shall be understood to be the International Convention for the Protection of New Varieties of Plants of 2 December 1961 as revised at Geneva on 19 March 1991.

([2]) For the European Union, this includes the ratification of or accession by the Member States to the multilateral agreements referred to in this paragraph.

([3]) For the purposes of this Article and Article 14.5, 'nationals' has the same meaning as in the TRIPS Agreement.

([4]) For the purposes of this Article and Article 14.5, 'protection' includes matters affecting the availability, acquisition, scope, maintenance and enforcement of intellectual property rights as well as those matters affecting the use of intellectual property rights specifically addressed in this Chapter.

2. For the purpose of providing an efficient administration of its intellectual property system, each Party shall take appropriate measures to enhance the efficiency of its administrative procedures concerning intellectual property rights in line with international standards.

3. For the purpose of further promoting transparency in the administration of its intellectual property system, each Party shall make all reasonable efforts to take appropriate available measures to:

(a) publish information on, and make available to the public information contained in the files on:

(i) applications for and grant of patents;

(ii) registrations of industrial designs;

(iii) registrations of trademarks and applications therefor;

(iv) registrations of new varieties of plants; and

(v) registrations of geographical indications;

(b) make available to the public information on measures taken by the competent authorities for the suspension of the release of goods infringing intellectual property rights as a border measure set out in Article 14.51;

(c) make available to the public information on its efforts to ensure effective enforcement of intellectual property rights and other information with regard to its intellectual property system; and

(d) make available to the public information on relevant laws and regulations, final judicial decisions, and administrative rulings of general application pertaining to the enforcement of intellectual property rights.

ARTICLE 14.7

Promotion of public awareness concerning protection of intellectual property

Each Party shall take necessary measures to continue promoting public awareness of protection of intellectual property including educational and dissemination projects on the use of intellectual property as well as on the enforcement of intellectual property rights.

SECTION B

Standards concerning intellectual property

SUB-SECTION 1

Copyright and related rights

ARTICLE 14.8

Authors

Each Party shall provide for authors the exclusive right to authorise or prohibit:

(a) direct or indirect reproduction by any means and in any form, in whole or in part, of their works;

(b) any form of distribution to the public by sale or otherwise of the original of their works or of copies thereof; each Party may determine the conditions under which the exhaustion of the right set out in this provision applies after the first sale or other transfer of ownership of the original or a copy of the work with the authorisation of the author; and

(c) any communication to the public of their works by wire or wireless means, including the making available to the public of their works in such a way that members of the public may access them from a place and at a time individually chosen by them.

ARTICLE 14.9

Performers

Each Party shall provide for performers the exclusive right to authorise or prohibit:

(a) the fixation of their performances;

(b) direct or indirect reproduction by any means and in any form, in whole or in part, of fixations of their performances;

(c) the distribution to the public, by sale or otherwise, of fixations of their performances in phonograms; each Party may determine the conditions under which the exhaustion of the right set out in this provision applies after the first sale or other transfer of ownership of the original or a copy of the fixed performance with the authorisation of the performer;

(d) the making available to the public of fixations of their performances, by wire or wireless means, in such a way that members of the public may access them from a place and at a time individually chosen by them; and

(e) the broadcasting by wireless means and the communication to the public of their performances, except where the performance is itself already a broadcast performance or is made from a fixation.

ARTICLE 14.10

Producers of phonograms

Each Party shall provide for phonogram producers the exclusive right to authorise or prohibit:

(a) direct or indirect reproduction by any means and in any form, in whole or in part, of their phonograms;

(b) the distribution to the public, by sale or otherwise, of their phonograms, including copies; each Party may determine the conditions under which the exhaustion of the right set out in this provision applies after the first sale or other transfer of ownership of the original or a copy of the phonogram with the authorisation of the producer of the phonogram; and

(c) the making available to the public of their phonograms, by wire or wireless means, in such a way that members of the public may access them from a place and at a time individually chosen by them.

ARTICLE 14.11

Broadcasting organisations

Each Party shall provide broadcasting organisations with the exclusive right to authorise or prohibit:

(a) the fixation of their broadcasts;

(b) the reproduction of fixations of their broadcasts;

(c) the making available to the public ([1]) of their broadcasts, by wire or wireless means, which is made in response to a request from a member of the public; ([2])

(d) the rebroadcasting of their broadcasts by wireless means; and

(e) the communication to the public of their broadcasts if such communication is made in places accessible to the public against payment of an entrance fee; each Party may determine the conditions under which that exclusive right may be exercised.

([1]) For greater certainty, for the European Union, this right is limited to situations where the request is made from a place and at a time individually chosen by a member of the public.

([2]) For greater certainty, for Japan, this subparagraph shall be applied to the form of public transmission which occurs automatically in response to a request from the public, except for those which occur manually.

ARTICLE 14.12

Use of phonograms

The Parties agree to continue discussion on adequate protection for the use of phonograms for all communication to the public, giving due consideration to the importance of international standards regarding protection for the use of phonograms.

ARTICLE 14.13

Term of protection

1. The term of protection for rights of an author of a literary or artistic work within the meaning of Article 2 of the Berne Convention shall run for the life of the author and for 70 years after the author's death, irrespective of the date when the work is lawfully made available to the public. If the term of protection for those rights is counted on a basis other than the life of a natural person, such term shall be no less than 70 years after the work is lawfully made available to the public. Failing such making available within 70 years after the creation of the work, the term of protection shall be no less than 70 years from the work's creation.

2. The term of protection for rights of performers shall be no less than 50 years after the performance.

3. The term of protection for rights of producers of phonograms shall be no less than 70 years after the phonogram was published. Failing such publication within at least 50 years from the fixation of the phonogram, the term of protection shall be no less than 50 years after the fixation was made ([1]).

4. The term of protection for rights in broadcasts shall be no less than 50 years after the first transmission of the broadcast.

5. The terms laid down in this Article shall be counted from the first of January of the year following the year of the event which gives rise to them.

ARTICLE 14.14

Limitations and exceptions

Each Party may provide for limitations or exceptions to the rights set out in Articles 14.8 to 14.12 only in certain special cases which neither conflict with a normal exploitation of the subject matter nor unreasonably prejudice the legitimate interests of the right holders, in accordance with the conventions and international agreements to which it is party.

ARTICLE 14.15

Artist's resale right in works of art

The Parties agree to exchange views and information on issues related to right to an interest in resale of an original work of art and the situation in this regard in the European Union and in Japan.

ARTICLE 14.16

Collective management

The Parties:

(a) recognise the importance of promoting cooperation between their respective collective management organisations;

(b) agree to promote the transparency of collective management organisations; and

(c) endeavour to facilitate non-discriminating treatment by collective management organisations of right holders they represent either directly or via another collective management organisation.

([1]) Each Party may adopt effective measures in order to ensure that the profit generated during the 20 years of protection beyond 50 years is shared fairly between the performers and producers of phonograms.

ARTICLE 14.17

Protection of existing subject matter

1. Each Party shall apply Article 18 of the Berne Convention and paragraph 6 of Article 14 of the TRIPS Agreement, *mutatis mutandis*, to works, performances and phonograms, and the rights in and protections afforded to those subject matters as required by this Sub-Section.

2. A Party shall not be required to restore protection to subject matter that on the date of entry into force of this Agreement has fallen into the public domain in its territory.

SUB-SECTION 2

Trademarks

ARTICLE 14.18

Rights conferred by a trademark

Each Party shall ensure that the owner of a registered trademark has the exclusive right to prevent all third parties not having the owner's consent from using ([1]) in the course of trade identical or similar signs for goods or services which are identical or similar to those in respect of which the trademark is registered, where such use would result in a likelihood of confusion. In the case of the use of an identical sign for identical goods or services, a likelihood of confusion shall be presumed. The rights described above shall not prejudice any existing prior rights nor shall they affect the possibility of a Party to make rights available on the basis of use.

ARTICLE 14.19

Exceptions

Each Party shall provide for limited exceptions to the rights conferred by a trademark such as the fair use of descriptive terms ([2]) and may provide for other limited exceptions, provided that those exceptions take account of the legitimate interest of the owner of the trademark and of third parties.

ARTICLE 14.20

Preparatory acts deemed as infringement

With regard to labels and packaging, each Party shall provide that at least each of the following preparatory acts are deemed as an infringement of a registered trademark if the act has been performed without the consent of the registered trademark owner:

(a) the manufacture;

(b) the importation; and

(c) the presentation ([3])

of labels or packaging bearing ([4]) a sign which is identical or similar to the registered trademark, for the purpose of using such sign or causing it to be used in the course of trade for goods or services which are identical or similar to those in respect of which the trademark is registered.

([1]) For the purpose of this Article, 'using' such sign includes, at least, importing and exporting goods or packages of goods to which the sign is affixed.
([2]) The fair use of descriptive terms includes the use of a sign to indicate the geographic origin of the goods or services in accordance with honest practices in industrial or commercial matters.
([3]) For the purpose of this Article, the European Union considers 'presentation' as offering or putting on the market and Japan considers 'presentation' as assignment.
([4]) For the purpose of this Article, for Japan, 'bearing' means indicating.

ARTICLE 14.21

Well-known trademarks

For the purpose of giving effect to the protection of well-known trademarks, as referred to in Article 6*bis* of the Paris Convention and paragraphs 2 and 3 of Article 16 of the TRIPS Agreement, the Parties affirm the importance of the Joint Recommendation Concerning Provisions on the Protection of Well-Known Marks adopted by the Assembly of the Paris Union for the Protection of Industrial Property and the General Assembly of the WIPO at the Thirty-Fourth Series of Meetings of the Assemblies of the Member States of the WIPO in 1999.

SUB-SECTION 3

Geographical indications

ARTICLE 14.22

Scope

1. This Sub-Section applies to the recognition and protection of geographical indications for wines, spirits and other alcoholic beverages ([1]) as well as agricultural products ([2]) which originate in the Parties.

2. For the purposes of this Chapter, 'geographical indications' means indications which identify a good as originating in the territory of a Party, or a region or locality in that Party's territory, where a given quality, reputation or other characteristic of the good is essentially attributable to its geographical origin.

3. Geographical indications of a Party listed in Annex 14-B shall be protected by the other Party under this Agreement if they fall within the types of goods that the other Party protects in accordance with its laws and regulations as listed in Annex 14-A.

ARTICLE 14.23

System of protection of geographical indications

1. Each Party shall establish or maintain a system for the registration ([3]) and protection of geographical indications in its territory.

2. The system referred to in paragraph 1 shall contain at least the following elements:

(a) an official means to make available to the public the list of registered geographical indications;

(b) an administrative process to verify that a geographical indication to be registered as referred to in subparagraph (a) identifies a good as originating in the territory of a Party, or a region or locality in that Party's territory, where a given quality, reputation or other characteristic of the good is essentially attributable to its geographical origin;

(c) an opposition procedure that allows the legitimate interests of third parties to be taken into account; and

(d) a procedure for the cancellation ([4]) of the protection of a geographical indication, taking into account the legitimate interests of third parties and the users of the registered geographical indications in question. ([5])

([1]) For the purposes of this Sub-Section, with respect to the protection of geographical indications in Japan, 'alcoholic beverages' means beverages containing one per cent of alcohol or more.

([2]) For the purposes of this Sub-Section, with respect to the protection of geographical indications in Japan, 'agricultural products' means agricultural, forestry and fishery products as well as foodstuffs excluding alcoholic beverages.

([3]) For the purposes of this Sub-Section, with respect to the protection of geographical indications in Japan, 'registration' and 'register' respectively may be deemed to be synonymous with 'designation' or 'confirmation of protection' and 'designate' or 'confirm protection' under its relevant laws and regulations.

([4]) For the purposes of this Sub-Section, with respect to the protection of geographical indications in Japan, 'cancellation' may be deemed to be synonymous with 'exemption from protection' under its relevant laws and regulations.

([5]) Without prejudice to its laws and regulations on the system referred to in paragraph 1, each Party shall provide for legal means for the invalidation of the registration of geographical indications.

ARTICLE 14.24

Lists of geographical indications

1. Following the completion of an opposition procedure and an examination of the geographical indications of the European Union listed in Section A of Part 1 and Section A of Part 2 of Annex 14-B, Japan shall recognise that those indications are geographical indications within the meaning of paragraph 1 of Article 22 of the TRIPS Agreement and that they have been registered by the European Union under the system referred to in Article 14.23. Japan shall protect those geographical indications in accordance with this Sub-Section.

2. Following the completion of an opposition procedure and an examination of the geographical indications of Japan listed in Section B of Part 1 and Section B of Part 2 of Annex 14-B, the European Union shall recognise that those indications are geographical indications within the meaning of paragraph 1 of Article 22 of the TRIPS Agreement and that they have been registered by Japan under the system referred to in Article 14.23. The European Union shall protect those geographical indications in accordance with this Sub-Section.

ARTICLE 14.25

Scope of protection of geographical indications

1. Subject to Article 14.29 each Party shall, in respect of geographical indications of the other Party listed in Annex 14-B, provide the legal means for interested parties to prevent in its territory: ([1])

(a) the use of a geographical indication identifying a good for a like good ([2]) not meeting the applicable requirement of specifications of the geographical indication even if:

   (i) the true origin of the good is indicated;

   (ii) the geographical indication is used ([3]) in translation or transliteration ([4]); or

   (iii) the geographical indication is accompanied by expressions such as 'kind', 'type', 'style', 'imitation', or the like;

(b) the use of any means in the designation or presentation of a good that indicates or suggests that the good in question originates in a geographical area other than the true place of origin in a manner which misleads the public as to the geographical origin or nature of the good; and

(c) any other use which constitutes an act of unfair competition within the meaning of Article 10*bis* of the Paris Convention.

2. Each Party may determine the practical conditions under which the homonymous geographical indications will be differentiated from each other in its territory, taking into account the need to ensure equitable treatment of the producers concerned and that consumers are not misled.

3. If a Party intends to protect, pursuant to an international agreement, a geographical indication of a third country which is homonymous with a geographical indication of the other Party which is protected under this Agreement, the former Party shall inform no later than on the date of the publication for opposition, the other Party of the opportunity to comment, provided that such opposition procedure for the relevant geographical indication of the third country to be protected commences after the date of entry into force of this Agreement.

([1]) For the purpose of paragraph 1, and notwithstanding Sub-Section 2 of Section C, each Party may provide for enforcement by administrative action.

([2]) For the purposes of this paragraph, paragraph 4 of Article 14.27 and paragraphs 1 and 2 of Article 14.29, 'like good', in relation to a good for which a geographical indication has been protected in a Party's system as referred to in paragraph 2 of Article 14.23, means a good that would fall within the same category of good as the good for which a geographical indication has been registered in that Party.

([3]) For greater certainty, it is understood that this is assessed on a case-by-case basis. This provision does not apply where evidence is provided that there is no link between the protected name and the translated or transliterated term.

([4]) For the purposes of this Sub-Section, transliteration covers the conversion of characters following the phonetics of the original language or languages of the relevant geographical indication.

4. In the opposition procedure and examination referred to in Article 14.24, each Party may consider the following grounds on which that Party shall not be required to protect a name as a geographical indication in Annex 14-B:

(a) that name conflicts with the name of a plant variety or an animal breed and as a result is likely to mislead the consumer as to the true origin of the good; and

(b) that name is the term customary in common language as the common name for the good concerned.

5. Notwithstanding the specifications of geographical indication referred to in subparagraph 1(a), for a period of seven years from the date of entry into force of this Agreement, the protection provided for under this Sub-Section for a particular geographical indication of the European Union as listed in Annex 14-B shall not preclude, with regard to the good identified with such geographical indication, the possibility that operations comprised of grating, slicing and packaging, including cutting into portions and inner packaging, could be carried out within the territory of Japan, provided that such good is destined for the Japanese market and not for the purpose of re-exportation.

6. The Parties shall review the implementation of the provisions of paragraph 5 no later than three years after the date of entry into force of this Agreement with a view to reaching a mutually acceptable solution before the end of the seven-year period referred to in that paragraph.

ARTICLE 14.26

Scope of the use of geographical indications

1. Any person may use any geographical indication protected under this Sub-Section provided that such use is related to the goods as identified by that geographical indication and in compliance with the scope of protection under this Agreement.

2. Once a geographical indication of a Party is protected under this Agreement in the other Party, the legitimate use of such protected name shall not be subject to any user registration or further charges in the other Party.

ARTICLE 14.27

Relationship with trademarks

1. If a geographical indication is protected under this Sub-Section, each Party shall refuse to register a trademark the use of which would be likely to mislead as to the quality of the good, provided that an application to register the trademark is submitted after the applicable date for protection of the geographical indication in the territory concerned ([1]) as referred to in paragraphs 2 and 3. Trademarks registered in breach of this paragraph shall be invalidated.

2. For geographical indications referred to in Article 14.24 and listed in Annex 14-B on the date of entry into force of this Agreement, the applicable date for protection shall be the date of entry into force of this Agreement.

3. For geographical indications referred to in Article 14.30 and not listed in Annex 14-B on the date of entry into force of this Agreement, the applicable date for protection shall be the date on which the amendment to Annex 14-B enters into force.

4. The Parties acknowledge that the existence of a prior conflicting trademark in a Party would not completely preclude the protection under this Agreement of a subsequent geographical indication for like goods in that Party. ([2])

5. If a trademark has been applied for or registered in good faith, or if rights to a trademark have been acquired through use in good faith, in a Party, before a geographical indication is protected under this Agreement in that Party, measures adopted to implement this Sub-Section shall not prejudice the eligibility for or the validity of the registration of the trademark, or the right to use the trademark, on the basis that such a trademark is identical with, or similar to, the geographical indication.

([1]) For the purpose of paragraph 1, the examination of the trademark application which is filed in a Party after the date of entry into force of this Agreement or the date of publication for opposition of a geographical indication referred to in Article 14.24, whichever is later, shall take into account the publication for opposition of the geographical indication.

([2]) The competent authorities may require certain conditions for the protection of a geographical indication which conflicts with a prior existing trademark.

ARTICLE 14.28

Enforcement of protection

Each Party shall authorise its competent authorities to take appropriate measures *ex officio* or on request of an interested party in accordance with its laws and regulations to protect geographical indications listed in Annex 14-B.

ARTICLE 14.29

Exceptions

1. Notwithstanding paragraph 1 of Article 14.25, a Party shall prevent maintaining the prior use in its territory of a particular geographical indication of the other Party listed in Annex 14-B identifying an agricultural product for a like good in connection with goods or services after a transitional period of a maximum of seven years from the date of the protection by the former Party of the said geographical indication. Goods produced in the former Party and concerned by such uses shall bear clear and visible indication of the true geographical origin.

2. Notwithstanding paragraph 1 of Article 14.25, except when paragraph 4 of Article 24 of the TRIPS Agreement is applicable, a Party shall prevent maintaining the prior use in its territory of a particular geographical indication of the other Party listed in Annex 14-B identifying wine, spirit or other alcoholic beverage for a like good in connection with goods or services after a transitional period of a maximum of five years from the date of the protection by the former Party of the said geographical indication. Goods produced in the former Party and concerned by such uses shall bear clear and visible indication of the true geographical origin.

3. Each Party may determine the practical conditions under which such use referred to in paragraphs 1 and 2 will be differentiated from the geographical indication in its territory, taking into account the need to ensure that consumers are not misled.

4. The transitional period referred to in paragraph 1 shall not apply if the use of the geographical indication for the good concerned which is produced in the territory of the other Party as referred to in paragraph 1 does not comply with the relevant laws and regulations as listed in Annex 14-A applicable in the territory of that Party.

5. Nothing in this Sub-Section shall prejudice the right of any person to use, in the course of trade, that person's name or the name of that person's predecessor in business, except where such name is used in such a manner as to mislead the public.

ARTICLE 14.30

Amendment of the lists of geographical indications

1. The Parties agree on the possibility to amend the lists of geographical indications in Annex 14-B in accordance with paragraphs 3 and 4 of Article 14.53 after having completed the opposition procedure and after having examined the geographical indications as referred to in Article 14.24 to the satisfaction of both Parties.

2. Paragraph 4 of Article 14.25 applies as regards the addition of a name to be protected as a geographical indication in Annex 14-B.

3. Nothing in this Sub-Section shall oblige a Party to protect a geographical indication of the other Party which is not or ceases to be protected in accordance with the laws and regulations of the other Party. Each Party shall notify the other Party if a geographical indication ceases to be protected in the territory of the Party of origin.

4. On request of a Party, the Parties shall hold consultations for the amendment of Annex 14-B as regards any matter affecting the continuation of the protection of the geographical indications listed in that Annex with a view to reaching a mutually acceptable solution.

SUB-SECTION 4

Industrial designs [1]

ARTICLE 14.31

Industrial designs

1. Each Party shall provide for the protection of independently created industrial designs that are new and original, including designs of a part of a product [2], regardless of whether or not the part can be separated from the product. This protection shall be provided by registration and shall confer an exclusive right upon their holders in accordance with the provisions of this Article.

2. A design applied to or incorporated in a product which constitutes a component part of a complex product shall be considered to be new and original in the following circumstances [3]:

(a) if the component part, once it has been incorporated into the complex product, remains visible during normal use [4] of the latter; and

(b) to the extent that those visible features of the component part fulfil in themselves the requirements as to novelty and originality.

3. Each Party may provide limited exceptions to the protection of industrial designs in a manner consistent with paragraph 2 of Article 26 of the TRIPS Agreement.

4. The provisions of this Article shall be without prejudice to any provisions of this Chapter or of the laws and regulations of each Party relating to other intellectual property including unregistered appearances of products, trademarks or other distinctive signs and patents.

5. Each Party shall ensure that an owner of a protected industrial design has at least the right to prevent third parties not having the owner's consent from making, selling, importing or exporting articles bearing or embodying a design which is identical or similar to the protected design, when such act is undertaken for commercial purposes.

6. Each Party shall provide that an applicant for an industrial design registration may request the competent authority to maintain the design unpublished for a period designated by the applicant not exceeding the period provided for in its laws and regulations.

7. Each Party shall ensure that the total term of protection available for industrial designs is no less than 20 years.

SUB-SECTION 5

Unregistered appearance of products

ARTICLE 14.32

Unregistered appearance of products

1. The Parties recognise that the appearance of products may be protected through industrial designs, copyright or unfair competition prevention legislation.

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[1] For the purpose of this Sub-Section, for the European Union, 'industrial designs' refers to registered designs.
[2] For the purposes of this paragraph and paragraph 2, for Japan, 'product' shall be interpreted as 'article'.
[3] As an alternative to the circumstances provided for in subparagraphs (a) and (b), a Party may consider a design applied to or incorporated in a product which constitutes a component part of a complex product to be new and original in circumstances in accordance with its laws and regulations.
[4] For the purpose of this paragraph, 'normal use' shall mean use by the end user, excluding maintenance, servicing or repair work.

2. Each Party shall provide legal means to prevent the use of the unregistered appearance of a product, if such use results from copying the unregistered appearance of the product to the extent provided by its laws and regulations. Such use shall at least cover offering for sale, putting on the market, importing or exporting the product. ([1])

3. The duration of protection available for the unregistered appearance of a product shall amount to at least three years according to the respective laws and regulations of the Parties.

SUB-SECTION 6

Patents

ARTICLE 14.33

Patents

1. Each Party shall ensure that a patent confers on its owner exclusive rights:

(a) where the subject matter of a patent is a product, to prevent third parties not having the owner's consent from making, using, offering for sale ([2]), selling or importing for these purposes that product; and

(b) where the subject matter of a patent is a process, to prevent third parties not having the owner's consent from using the process, and from using, offering for sale, selling or importing for these purposes at least the product obtained directly by that process.

2. Each Party may provide limited exceptions to the exclusive rights conferred by a patent, provided that such exceptions do not unreasonably conflict with a normal exploitation of the patent and do not unreasonably prejudice the legitimate interests of the patent owner, taking account of the legitimate interests of third parties.

3. The Parties recognise the importance of providing a unitary patent protection system including a unitary judicial system in their respective territory.

4. The Parties shall continue to cooperate to enhance international substantive patent law harmonisation, *inter alia* on grace period, prior user rights and publication of pending patent applications.

5. The Parties shall give due consideration to the cooperation for enhancing mutual utilisation of search and examination results, such as that based upon the Patent Cooperation Treaty and any other utilisation ([3]), so as to allow applicants to obtain patents in an efficient and expeditious manner, without prejudice to their respective substantive patent examination.

ARTICLE 14.34

Patents and public health

1. The Parties recognise the importance of the Doha Declaration on the TRIPS Agreement and Public Health adopted on 14 November 2001 by the WTO Ministerial Conference. In interpreting and implementing the rights and obligations under this Chapter, the Parties shall ensure consistency with that Declaration.

2. The Parties shall respect the Decision of the WTO General Council of 30 August 2003 on the Implementation of Paragraph 6 of the Doha Declaration on the TRIPS Agreement and Public Health and contribute to its implementation.

([1]) For the purpose of this Article, 'copying', 'appearances', 'offering', and 'putting on the market' may be deemed by a Party to be synonymous with 'imitating', 'configuration', 'displaying' and 'selling', respectively.
([2]) For the purpose of this paragraph, 'offering for sale' may include exporting.
([3]) Such utilisation may include that based upon the Patent Prosecution Highway.

ARTICLE 14.35

Extension of the period of protection conferred by a patent on pharmaceutical products [1] **and agricultural chemical products** [2]

With respect to the patents which are granted for inventions related to pharmaceutical products or agricultural chemical products, each Party shall, subject to the terms and conditions of its applicable laws and regulations, provide for a compensatory term of protection for a period during which a patented invention cannot be worked due to marketing approval process. As of the date of signing of this Agreement, the maximum compensatory term is stipulated as being five years [3] by the relevant laws and regulations of each Party.

SUB-SECTION 7

Trade secrets and undisclosed test or other data

ARTICLE 14.36

Scope of protection of trade secrets

1. Each Party shall ensure in its laws and regulations adequate and effective protection of trade secrets in accordance with paragraph 2 of Article 39 of the TRIPS Agreement.

2. For the purposes of this Article and Sub-Section 3 of Section C:

(a) 'trade secret' means information that:

(i) is secret in the sense that it is not, as a body or in the precise configuration and assembly of its components, generally known among or readily accessible to persons within the circles that normally deal with the kind of information in question;

(ii) has commercial value because it is secret; and

(iii) has been subject to reasonable steps under the circumstances, by the person lawfully in control of the information, to keep it secret; and

(b) 'trade secret holder' means any person lawfully in control of a trade secret.

3. For the purposes of this Article and Sub-Section 3 of Section C, each Party shall provide, in accordance with its laws and regulations, that at least the following conduct shall be considered contrary to honest commercial practices:

(a) the acquisition of a trade secret without the consent of the trade secret holder, whenever carried out by wrongful means, or, alternatively, unauthorised access to, appropriation of, or copying of any documents, objects, materials, substances or electronic files, lawfully under the control of the trade secret holder, containing the trade secret or from which the trade secret can be deduced;

(b) the use or disclosure of a trade secret whenever carried out, without the consent of the trade secret holder, by a person who is found to meet any of the following conditions:

(i) having acquired the trade secret in a manner referred to in subparagraph (a);

(ii) being in breach of a confidentiality agreement or any other duty not to disclose the trade secret, with an intention to gain unfair profit or to cause damage to the trade secret holder; or

(iii) being in breach of a contractual or any other duty to limit the use of the trade secret, with an intention to gain unfair profit or to cause damage to the trade secret holder; and

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(1) For the European Union, 'pharmaceutical products' refers in this Article to medicinal products as defined in Regulation (EC) No 469/2009 of the European Parliament and of the Council of 6 May 2009 concerning the supplementary protection certificate for medicinal products.

(2) For the European Union, 'agricultural chemical products' refers in this Article to plant protection products as defined in Regulation (EC) No 1610/96 of the European Parliament and of the Council of 23 July 1996 concerning the creation of a supplementary protection certificate for plant protection products.

(3) For the European Union, a further six months extension is possible in the case of medicinal products for which paediatric studies have been carried out, and the results of those studies are reflected in the product information.

(c) the acquisition, use or disclosure of a trade secret whenever carried out by a person who, at the time of the acquisition, use or disclosure, knew or ought, under the circumstances, to have known ([1]) that the trade secret had been obtained directly or indirectly from another person who was disclosing the trade secret in a manner referred to in subparagraph (b), including when a person induced another person to carry out the actions referred to in subparagraph (b).

4. Nothing in this Sub-Section shall require a Party to consider any of the following conduct as contrary to honest commercial practices or subject those conducts to the measures, procedures, and remedies referred to in Sub-Section 3 of Section C:

(a) independent discovery or creation by a person of the relevant information;

(b) reverse engineering of a product by a person who is lawfully in possession of it and who is free from any legally valid duty to limit the acquisition of the relevant information;

(c) acquisition, use or disclosure of information required or allowed by its relevant laws and regulations;

(d) use by employees of their experience and skills honestly acquired in the normal course of their employment; or

(e) disclosure of information in the exercise of the right to freedom of expression and information.

ARTICLE 14.37

Treatment of test data in marketing approval procedure

1. Each Party shall prevent applicants for marketing approval for pharmaceutical products ([2]) which utilise new active pharmaceutical ingredients from relying on or referring to undisclosed test or other data submitted to its competent authority by the first applicant for a certain period of time counted from the date of approval of that application. As of the date of entry into force of this Agreement, such period of time is stipulated as being no less than six years by the relevant laws and regulations of each Party.

2. If a Party requires as a condition for approving the marketing of agricultural chemical products ([3]) which utilise new chemical entities, the submission of undisclosed test or other data, the origination of which involves a considerable effort, that Party shall ensure that, in accordance with its relevant laws and regulations, applicants for marketing approval are either:

(a) prevented from relying on or referring to such data submitted to its competent authority by the first applicant for a period of at least 10 years counted from the date of approval of that application; or

(b) generally required to submit a full set of test data, even in cases where there was a prior application for the same product, for a period of at least 10 years, counted from the date of approval of a prior application.

SUB-SECTION 8

New varieties of plants

ARTICLE 14.38

New varieties of plants

Each Party shall provide for the protection of new varieties of all plant genera and species in accordance with its rights and obligations under the 1991 UPOV Convention.

([1]) For the purpose of this Article, a Party may interpret 'ought to have known' as 'was grossly negligent in failing to know'.

([2]) For the European Union, 'pharmaceutical products' refers in this Article to medicinal products as defined in Regulation (EC) No 469/2009 of the European Parliament and of the Council of 6 May 2009 concerning the supplementary protection certificate for medicinal products.

([3]) For the European Union, 'agricultural chemical products' refers in this Article to plant protection products as defined in Regulation (EC) No 1610/96 of the European Parliament and of the Council of 23 July 1996 concerning the creation of a supplementary protection certificate for plant protection products.

SUB-SECTION 9

Unfair competition

ARTICLE 14.39

Unfair competition

1. Each Party shall provide for effective protection against acts of unfair competition in accordance with the Paris Convention ([1]).

2. In connection with the respective systems of the European Union and Japan for the management of their country-code top-level domain (ccTLD) domain names ([2]) appropriate remedies ([3]) shall be available, in accordance with their respective laws and regulations, at least in cases in which a person registers or holds, with a bad faith intent to profit, a domain name that is identical or confusingly similar to a trademark.

3. Each Party shall provide for effective protection against unauthorised use of trademarks through the implementation of paragraph 2 of Article 6*septies* of the Paris Convention.

SECTION C

Enforcement

SUB-SECTION 1

General provisions

ARTICLE 14.40

Enforcement – general

1. The Parties affirm their commitments under the TRIPS Agreement and in particular Part III thereof. Each Party shall provide for the following complementary measures, procedures and remedies ([4]) necessary to ensure the enforcement of intellectual property rights. The measures, procedures and remedies shall be fair and equitable, and shall not be unnecessarily complicated or costly, or entail unreasonable time-limits or unwarranted delays.

2. The measures, procedures and remedies referred to in paragraph 1 shall be effective, proportionate and dissuasive ([5]) and shall be applied in such a manner as to avoid the creation of barriers to legitimate trade and to provide for safeguards against their abuse.

3. Each Party shall make all reasonable efforts to:

(a) encourage the establishment of public or private advisory groups to address issues of at least counterfeiting and piracy; and

(b) ensure internal coordination among, and facilitate joint actions by, its competent authorities concerned with enforcement of intellectual property rights, subject to their available resources.

([1]) For greater certainty, it is understood by the Parties that Article 10*bis* of the Paris Convention covers acts of unfair competition in relation to the supply of services in accordance with their respective laws and regulations.

([2]) For greater certainty, for the European Union, this paragraph applies only to '.eu' domain names.

([3]) The Parties understand that such remedies may include, among other things, revocation, cancellation and transfer of the registered domain name, injunctive relief against the person that registered or holds the registered domain name and against the domain name registry, or damages against the person that registered or holds the domain name.

([4]) Without prejudice to the civil and administrative measures, procedures and remedies laid down in this Chapter, a Party may provide for other appropriate sanctions in cases where intellectual property rights have been infringed.

([5]) For the purpose of this Article, 'dissuasive' may be deemed by a Party to be synonymous with 'deterrent' under Article 41 of the TRIPS Agreement.

ARTICLE 14.41

Entitled applicants

Each Party shall recognise as persons entitled to seek application of the measures, procedures and remedies referred to in this Section:

(a) the holders of intellectual property rights in accordance with its laws and regulations;

(b) the trade secret holders referred to in Article 14.36; and

(c) all other persons and entities, as far as permitted by and in accordance with its laws and regulations.

SUB-SECTION 2

Enforcement – civil remedies [1] [2]

ARTICLE 14.42

Measures for preserving evidence

1. The judicial authorities of each Party shall have the authority to order prompt and effective provisional measures to preserve relevant evidence in regard to the alleged infringement, in accordance with procedures which ensure the protection of confidential information as appropriate.

2. The judicial authorities of each Party shall have the authority to adopt provisional measures *inaudita altera parte* where appropriate, in particular if any delay is likely to cause irreparable harm to the right holder or if there is a demonstrable risk of evidence being destroyed.

3. In cases of intellectual property rights infringements, each Party shall provide that in civil judicial proceedings its judicial authorities have the authority to order the seizure or other taking into custody of suspect goods, materials and implements relevant to the act of infringement and of documentary evidence, either originals or copies thereof, relevant to the act of infringement.

ARTICLE 14.43

Right of information

Without prejudice to its law governing privilege, the protection of confidentiality of information sources or the processing of personal data, each Party shall provide that in civil judicial proceedings concerning the enforcement of intellectual property rights, its judicial authorities have the authority, upon a justified request of the right holder, to order the infringer or the alleged infringer to provide the right holder or the judicial authorities, at least for the purpose of collecting evidence with relevant information as provided for in its applicable laws and regulations that the infringer or alleged infringer possesses or controls. Such information may include information regarding any person involved in any aspect of the infringement or alleged infringement and regarding the means of production or the channels of distribution of the infringing or allegedly infringing goods or services, including the identification of third persons allegedly involved in the production and distribution of such goods or services and of their channels of distribution.

ARTICLE 14.44

Provisional and precautionary measures

1. Each Party shall ensure that its judicial authorities may, on request of the applicant, issue against the alleged infringer an interlocutory injunction intended to prevent any imminent infringement of an intellectual property right, or to forbid, on a provisional basis and subject, where appropriate, to a recurring penalty payment where provided for by its laws and regulations, the continuation of the alleged infringements of that right, or to make such continuation subject to the lodging of guarantees intended to ensure the compensation of the right holder. An interlocutory injunction may also be issued, under the same conditions where appropriate, against a third party [3] over whom the relevant judicial authority exercises jurisdiction and whose services are used to infringe an intellectual property right.

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[1] This Sub-Section applies for intellectual property rights described in Sub-Sections 1 to 9 of Section B, excluding Sub-Section 7.

[2] For Japan, civil enforcement for geographical indications will be provided within the scope of Article 10*bis* of the Paris Convention and Article 22 of the TRIPS Agreement.

[3] For the purpose of this Article, a Party may provide that a 'third party' includes an intermediary.

2. An interlocutory injunction may also be issued to order the seizure or delivery up of goods suspected of infringing an intellectual property right, so as to prevent their entry into or movement within the channels of commerce.

3. In the case of an alleged infringement committed on a commercial scale, each Party shall ensure that if the applicant demonstrates circumstances likely to endanger the recovery of damages, its judicial authorities may order the precautionary seizure of the movable and immovable property of the alleged infringer, including the blocking of the alleged infringer's bank accounts and other assets.

ARTICLE 14.45

Corrective measures

1. Each Party shall ensure that its judicial authorities may order, on request of the applicant and without prejudice to any damages due to the right holder by reason of the infringement, at least the definitive removal from the channels of commerce, or the destruction, except in exceptional circumstances, of goods that they have found to be infringing an intellectual property right, without compensation of any sort. If appropriate, the judicial authorities may also order the destruction of materials and implements predominantly used in the creation or manufacture of those goods.

2. Each Party's judicial authorities shall have the authority to order that those measures shall be carried out at the expense of the infringer, unless particular reasons are invoked for not doing so.

ARTICLE 14.46

Injunctions

Each Party shall ensure that, if a judicial decision finds an infringement of an intellectual property right, its judicial authorities may issue an injunction aimed at prohibiting the continuation of the infringement against the infringer as well as, where appropriate, against a third party [1] over whom the relevant judicial authority exercises jurisdiction and whose services are used to infringe an intellectual property right.

ARTICLE 14.47

Damages

1. Each Party shall provide that in civil judicial proceedings its judicial authorities have the authority to order an infringer who, knowingly or with reasonable grounds to know, engaged in activities infringing intellectual property rights to pay the right holder damages adequate to compensate for the injury the right holder has suffered as a result of the infringement.

2. In determining the amount of damages for infringements of intellectual property rights, judicial authorities of each Party may consider, *inter alia*, any legitimate measure of value that may be submitted by the right holder, which may include lost profits.

3. A Party may provide in its laws and regulations presumptions [2] for determining the amount of damages referred to in paragraph 1.

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[1] For the purpose of this Article, a Party may provide that a 'third party' includes an intermediary.

[2] This may include a presumption that the amount of damage is:

(a) at least the amount that the right holder would have been entitled to receive for the exercise of his or her intellectual property rights, which may include reasonable royalty, to compensate a right holder for the unauthorised use of his or her intellectual property;

(b) the profits earned by the infringer from the act of infringement; or

(c) the quantity of the goods infringing the right holder's intellectual property rights and actually transferred to third persons, multiplied by the amount of profit per unit of goods which would have been sold by the right holder if there had not been the act of infringement.

ARTICLE 14.48

Costs

Each Party shall provide that its judicial authorities, where appropriate, have the authority to order, at the conclusion of civil judicial proceedings concerning infringements of intellectual property rights, that the prevailing party be awarded payment by the losing party of court costs or fees and appropriate attorney's fees, or any other expenses as provided for under its laws and regulations.

ARTICLE 14.49

Presumption of authorship or ownership

1. Each Party shall ensure that it is sufficient for the name of an author of a literary or artistic work to appear on the work in the usual manner in order for that author to be regarded as such, unless there is a proof to the contrary, and consequently to be entitled to institute infringement proceedings.

2. A Party may apply paragraph 1 *mutatis mutandis* to the holders of rights related to copyright with regard to their protected subject matter.

SUB-SECTION 3

Enforcement of protection against misappropriation of trade secrets

ARTICLE 14.50

Civil procedures and remedies

1. Each Party shall provide for appropriate civil judicial procedures and remedies for a trade secret holder to prevent, and obtain redress for, the acquisition, use or disclosure of a trade secret whenever carried out in a manner contrary to honest commercial practices.

2. Each Party shall provide, in accordance with its laws and regulations, that its judicial authorities have the authority to order that the parties, their lawyers and other persons concerned in the relevant civil judicial proceedings, are not permitted to use or disclose any trade secret or alleged trade secret which the judicial authorities have identified as confidential ([1]), in response to a duly reasoned application by an interested party and of which these parties, lawyers and other persons have become aware as a result of their participation in such civil judicial proceedings.

3. In the relevant civil judicial proceedings each Party shall provide that its judicial authorities have at least the authority to:

(a) order injunctive relief to prevent the acquisition, use or disclosure of the trade secret in a manner contrary to honest commercial practices;

(b) order the person that knew or ought to have known ([2]) that he, she or it was acquiring, using or disclosing a trade secret in a manner contrary to honest commercial practices to pay the trade secret holder damages appropriate to the actual prejudice suffered as a result of such acquisition, use or disclosure of the trade secret;

(c) take specific measures to preserve the confidentiality of any trade secret or alleged trade secret produced in civil judicial proceedings relating to the alleged acquisition, use and disclosure of a trade secret in a manner contrary to honest commercial practices. Such specific measures may include, in accordance with its laws and regulations, the possibility of restricting access to certain documents in whole or in part; of restricting access to hearings and their corresponding records or transcript; and of making available a non-confidential version of a judicial decision in which the passages containing trade secrets have been removed or redacted; and

([1]) For greater certainty, a Party may provide that its judicial authorities may identify a trade secret as confidential through a protective order.
([2]) For the purpose of this Article, a Party may interpret 'ought to have known' as 'was grossly negligent in failing to know'.

(d) impose sanctions on the parties, their lawyers and other persons concerned in the civil judicial proceedings for violation of judicial orders referred to in paragraph 2 concerning the protection of a trade secret or alleged trade secret produced in those proceedings.

4. A Party shall not be required to provide for the civil judicial procedures and remedies referred to in paragraph 1 when conduct contrary to honest commercial practices is carried out, in accordance with its relevant laws and regulations, to reveal misconduct, wrongdoing or illegal activity or to protect a legitimate interest recognised by law.

SUB-SECTION 4

Enforcement – border measures

ARTICLE 14.51

Enforcement – border measures

1. With respect to goods imported or exported ([1]), each Party shall adopt or maintain procedures under which a right holder may submit applications requesting its customs authority to suspend the release of or detain goods suspected of infringing trademarks, copyrights and related rights, geographical indications ([2]), patents, utility models, industrial designs, and plant variety rights (hereinafter referred to in this Article as 'suspect goods') in its customs territory.

2. Each Party shall have in place electronic systems for the management by its customs authority of the applications referred to in paragraph 1 once they have been granted or recorded.

3. The customs authority of each Party shall decide on granting or recording the applications referred to in paragraph 1 within a reasonable period of time from the submission of the applications.

4. Each Party shall provide for the applications referred to in paragraph 1 to apply to multiple shipments.

5. With respect to goods imported or exported, customs authority of each Party shall have the authority to act upon its own initiative to suspend the release of or detain suspect goods in the customs territory of that Party. ([3])

6. Article 4.9 covers detection of suspect goods referred to in this Article.

7. Without prejudice to its laws and regulations relating to the privacy or confidentiality of information, a Party may authorise its customs authority to provide a right holder with information about goods, including a description and the quantities thereof, and if known, the name and address of the consignor, importer, exporter or consignee, and the country of origin of the goods, whose release has been suspended, or which have been detained.

8. A Party may adopt or maintain procedures by which its competent authorities may determine, within a reasonable period after the initiation of the procedures described in paragraphs 1 and 5, whether the suspect goods are infringing. In such case, the competent authorities shall have the authority to order the destruction of goods following a determination that the goods are infringing. A Party may have in place procedures allowing for the destruction of suspect goods without there being any need for the formal determination on the infringement, where the persons concerned agree or do not oppose to destruction.

([1]) For the purpose of this Article, 'goods imported or exported' means, for the European Union, goods under customs control, being brought into or taken out from its customs territory or being there in temporary storage, placed under a customs procedure or re-exported.

([2]) With respect to geographical indications, Japan may comply with the obligations set out in this Article by providing for administrative measures to prevent the release into its domestic market of suspect goods by its appropriate competent authorities, in accordance with its laws and regulations.

([3]) For the purpose of this paragraph, Japan may provide for penalties to be applied in cases of customs transit or transhipment of infringing goods. For that purpose,

(a) 'customs transit' means the customs procedure under which goods are transported under customs control from one customs office to another; and

(b) 'transhipment' means the customs procedure under which goods are transferred under customs control from the importing means of transport to the exporting means of transport within the area of one customs office which is the office of both importation and exportation.

9. If a Party requests right holders to bear the costs actually incurred for the storage or destruction of the goods whose release has been suspended, or which have been detained in accordance with paragraphs 1 and 5, those costs shall correspond to the services rendered for the storage or destruction of the goods.

10. There shall be no obligations to apply this Article to the import of goods put on the market in another country by or with the consent of the right holder. A Party may exclude from the application of this Article small quantities of goods of a non-commercial nature contained in travellers' personal luggage.

11. Consultations referred to in paragraph 4 of Article 4.3 shall also deal with the border measures by the customs authority of each Party under this Article.

12. The customs authorities of the Parties may cooperate on border measures against infringements of intellectual property covered by this Sub-Section.

13. Without prejudice to the responsibilities of the Committee on Intellectual Property referred to in Article 14.53, the Committee on Rules of Origin and Customs-Related Matters referred to in Article 4.14 may consider the possibility of cooperation on the following:

(a) exchanging general information regarding seizures of infringing goods or suspect goods; and

(b) holding a dialogue on specific topics of common interest concerning:

(i) general information regarding the use of risk management systems in the detection of suspect goods; and

(ii) general information regarding risk analysis in the fight against infringing goods.

SECTION D

Cooperation and institutional arrangements

ARTICLE 14.52

Cooperation

1. The Parties, recognising the growing importance of the protection of intellectual property in further promoting trade and investment between them, shall cooperate on intellectual property, including by exchange information on relations of a Party with third countries on matters concerning intellectual property, in accordance with their respective laws and regulations and subject to their available resources.

2. For the purpose of paragraph 1, cooperation may include exchange of information, sharing of experiences and skills and any other form of cooperation or activities as may be agreed between the Parties. Such cooperation may cover areas such as:

(a) developments in domestic and international intellectual property policy;

(b) intellectual property administration and registration systems;

(c) education and awareness relating to intellectual property;

(d) intellectual property issues relevant to:

(i) small and medium-sized enterprises;

(ii) science, technology and innovation activities; and

(iii) the generation, transfer and dissemination of technology;

(e) policies involving the use of intellectual property for research, innovation and economic growth;

(f) the implementation of multilateral intellectual property agreements, such as those concluded or administered under the auspices of the WIPO;

(g) technical assistance for developing countries;

(h) best practices, projects and programmes related to the fight against infringements of intellectual property rights; and

(i) exploration of the possibility for further work on common efforts against infringements of intellectual property rights worldwide.

3. The Parties shall seek to cooperate with regard to activities for improving the international intellectual property regulatory framework, including by encouraging further ratification of existing international agreements and by fostering international harmonisation, administration and enforcement of intellectual property rights and on activities in international organisations including the WTO and the WIPO.

ARTICLE 14.53

Committee on Intellectual Property

1. The Committee on Intellectual Property established pursuant to Article 22.3 (hereinafter referred to in this Article as 'the Committee') shall be responsible for the effective implementation and operation of this Chapter.

2. The Committee shall have the following functions:

(a) reviewing and monitoring the implementation and operation of this Chapter;

(b) exchanging information on legislative and policy developments on geographical indications and on any other matter of mutual interest in the area of geographical indications, including any matter arising from applicable requirements of specifications of geographical indications listed in Annex 14-B with respect to their protection under this Agreement;

(c) discussing any issues related to intellectual property with a view to enhancing protection of intellectual property and enforcement of intellectual property rights and to promoting efficient and transparent administration of intellectual property systems;

(d) reporting its findings and the outcomes of its discussions to the Joint Committee; and

(e) carrying out other functions as may be delegated by the Joint Committee pursuant to subparagraph 5(b) of Article 22.1.

3. The Committee shall make recommendations to the Joint Committee on amendments to Annex 14-A and Annex 14-B on request of a Party.

4. Each Party shall examine any request of the other Party concerning the amendment of Annex 14-B, in accordance with Article 14.30.

5. The Committee may invite representatives of relevant entities other than the Parties, including from the private sector, with the necessary expertise relevant to the issues to be discussed.

ARTICLE 14.54

Security exceptions

For the purposes of this Chapter, Article 73 of the TRIPS Agreement is hereby incorporated into and made part of this Agreement, *mutatis mutandis*.

ARTICLE 14.55

Dispute settlement

Article 14.52 shall not be subject to dispute settlement under Chapter 21.

CHAPTER 15

CORPORATE GOVERNANCE

ARTICLE 15.1

Objectives

1. The Parties acknowledge the importance of an effective corporate governance framework to achieve economic growth through well-functioning markets and sound financial systems based on transparency, efficiency, trust and integrity.

2. Each Party shall take appropriate measures to develop an effective corporate governance framework within its territory, recognising that those measures will attract and encourage investment by enhancing investor confidence and improving competitiveness, thus enabling best advantage to be taken of the opportunities granted by its respective market access commitments.

3. Without limiting the ability of each Party to develop its own legal, institutional and regulatory framework in relation to the corporate governance of publicly listed companies, the Parties commit to respect the principles and adhere to the provisions of this Chapter to the extent that they facilitate access to each other's markets as provided for in this Agreement.

4. The Parties shall cooperate on matters relating to the development of an effective corporate governance framework which fall within the scope of this Chapter.

ARTICLE 15.2

Definitions

For the purposes of this Chapter:

(a) 'board' means the governing body of a publicly listed company with a decision-making authority on the oversight of the operations of the company, whose members (directors) are elected, normally by the shareholders of the company, to govern the company;

(b) 'corporate governance' means the set of relationships between a company's management, its board, its shareholders and other stakeholders; it also provides the structure through which a company is managed and controlled, notably by determining how the objectives of the company are set and the means of attaining those objectives, as well as by monitoring performance;

(c) 'corporate governance framework' of a Party means the principles and rules of a binding or non-binding nature regarding the corporate governance of publicly listed companies, as applicable according to the competences and legislation of that Party; and

(d) 'publicly listed company' means a legal person whose shares are listed or quoted for public trading on a stock market or regulated market of a Party as defined in the legislation of that Party.

ARTICLE 15.3

General principles

1. The Parties recognise the importance of the role of the corporate governance framework in providing timely and accurate disclosure on all material matters regarding publicly listed companies within their respective jurisdictions, including the financial situation, performance, ownership and governance of those companies.

2. The Parties also recognise the importance of the role of the corporate governance framework in providing appropriate accountability of the management and the board towards the shareholders, responsible board decision-making based on an independent and objective standpoint, and equal treatment of shareholders of the same class.

3. For greater certainty, the provisions of the corporate governance framework of a Party referred to in Articles 15.4 and 15.5 may be implemented either through legally binding mechanisms or through non-binding means such as on a comply or explain basis.

4. A Party may provide that some corporate governance principles or rules do not apply to certain companies ([1]) in cases justified by objective and non-discriminatory criteria such as early phase of development or size of the company.

ARTICLE 15.4

Rights of shareholders and ownership functions

1. The corporate governance framework of each Party shall include provisions aiming at protecting and facilitating the effective exercise of shareholders' rights in publicly listed companies. Those rights include, where applicable, participation and voting in the general meeting as well as election and removal of members of the board in accordance with the corporate governance structure of the company with a view to allowing shareholders to oversee board behaviour ([2]) and participate in important decision-making of the company.

2. The corporate governance framework of each Party shall include provisions aiming at encouraging disclosure of information regarding the control of a company which can be valuable and useful to investors. That information includes, for instance, the capital structure, with an indication of the different classes of shares where appropriate, direct and indirect shareholdings which are considered to be significant, and special control rights.

ARTICLE 15.5

Roles of the board

The corporate governance framework of each Party shall include provisions aiming at the following, so that such framework will promote responsible board decision-making:

(a) the effective monitoring of management by the board from an independent and objective standpoint, which can be achieved, for instance, through the effective use of a sufficient number of independent directors ([3]);

(b) ensuring board accountability to the shareholders; and

(c) ensuring sufficient disclosure of information relevant to investors, for instance with respect to board composition, board committees and independence of directors.

ARTICLE 15.6

Takeovers

Each Party shall provide rules and procedures governing takeovers in publicly listed companies. Such rules and procedures shall aim at enabling those transactions to occur at transparent prices and under fair conditions.

ARTICLE 15.7

Dispute settlement

The provisions of this Chapter shall not be subject to dispute settlement under Chapter 21.

([1]) Companies listed outside regulated market are examples of companies that the European Union may exclude from the application of some corporate governance principles and rules.
([2]) For greater certainty, 'to oversee board behaviour' does not require the daily oversight of the board's operation by the shareholders.
([3]) Each Party may determine in its jurisdiction what constitutes a 'sufficient number of independent directors' in either qualitative or quantitative terms.

CHAPTER 16

TRADE AND SUSTAINABLE DEVELOPMENT

ARTICLE 16.1

Context and objectives

1. The Parties recognise the importance of promoting the development of international trade in a way that contributes to sustainable development, for the welfare of present and future generations, taking into consideration the Agenda 21 adopted by the United Nations Conference on Environment and Development on 14 June 1992, the ILO Declaration on Fundamental Principles and Rights at Work and its Follow-up adopted by the International Labour Conference on 18 June 1998, the Plan of Implementation adopted by the World Summit on Sustainable Development on 4 September 2002, the Ministerial Declaration entitled 'Creating an environment at the national and international levels conducive to generating full and productive employment and decent work for all, and its impact on sustainable development' adopted by the Economic and Social Council of the United Nations on 5 July 2006, the ILO Declaration on Social Justice for a Fair Globalization adopted by the International Labour Conference on 10 June 2008, the outcome document of the United Nations Conference on Sustainable Development, entitled 'The future we want' adopted by the General Assembly of the United Nations on 27 July 2012, and the outcome document of the United Nations summit for the adoption of the post-2015 development agenda, entitled 'Transforming our world: the 2030 Agenda for Sustainable Development' adopted by the General Assembly of the United Nations on 25 September 2015.

2. The Parties recognise the contribution of this Agreement to the promotion of sustainable development, of which economic development, social development and environmental protection are mutually reinforcing components. The Parties further recognise that the purpose of this Chapter is to strengthen the trade relations and cooperation between the Parties in ways that promote sustainable development, and is not to harmonise the environment or labour standards of the Parties.

ARTICLE 16.2

Right to regulate and levels of protection

1. Recognising the right of each Party to determine its sustainable development policies and priorities, to establish its own levels of domestic environmental and labour protection, and to adopt or modify accordingly its relevant laws and regulations, consistently with its commitments to the internationally recognised standards and international agreements to which the Party is party, each Party shall strive to ensure that its laws, regulations and related policies provide high levels of environmental and labour protection and shall strive to continue to improve those laws and regulations and their underlying levels of protection.

2. The Parties shall not encourage trade or investment by relaxing or lowering the level of protection provided by their respective environmental or labour laws and regulations. To that effect, the Parties shall not waive or otherwise derogate from those laws and regulations or fail to effectively enforce them through a sustained or recurring course of action or inaction in a manner affecting trade or investment between the Parties.

3. The Parties shall not use their respective environmental or labour laws and regulations in a manner which would constitute a means of arbitrary or unjustifiable discrimination against the other Party, or a disguised restriction on international trade.

ARTICLE 16.3

International labour standards and conventions

1. The Parties recognise full and productive employment and decent work for all as key elements to respond to economic, labour and social challenges. The Parties further recognise the importance of promoting the development of international trade in a way that is conducive to full and productive employment and decent work for all. In that context, the Parties shall exchange views and information on trade-related labour issues of mutual interest in the meetings of the Committee on Trade and Sustainable Development established pursuant to Article 22.3, and as appropriate in other fora.

2. The Parties reaffirm their obligations deriving from the International Labour Organisation (hereinafter referred to as 'ILO') membership ([1]). The Parties further reaffirm their respective commitments with regard to the ILO Declaration on Fundamental Principles and Rights at Work and its Follow-up. Accordingly, the Parties shall respect, promote and realise in their laws, regulations and practices the internationally recognised principles concerning the fundamental rights at work, which are:

(a) the freedom of association and the effective recognition of the right to collective bargaining;

(b) the elimination of all forms of forced or compulsory labour;

(c) the effective abolition of child labour; and

(d) the elimination of discrimination in respect of employment and occupation.

3. Each Party shall make continued and sustained efforts on its own initiative to pursue ratification of the fundamental ILO Conventions and other ILO Conventions which each Party considers appropriate to ratify.

4. The Parties shall exchange information on their respective situations as regards the ratification of ILO Conventions and Protocols, including the fundamental ILO Conventions.

5. Each Party reaffirms its commitments to effectively implement in its laws, regulations and practices ILO Conventions ratified by Japan and the Member States of the European Union respectively.

6. The Parties recognise that the violation of the internationally recognised principles concerning the fundamental rights at work referred to in paragraph 2 cannot be invoked or otherwise used as a legitimate comparative advantage, and that labour standards should not be used for protectionist trade purposes.

ARTICLE 16.4

Multilateral environmental agreements

1. The Parties stress the importance of multilateral environmental agreements, in particular those to which both Parties are party, as a means of multilateral environmental governance for the international community to address global or regional environmental challenges. The Parties further stress the importance of achieving mutual supportiveness between trade and environment. In this context, the Parties shall exchange views and information on trade-related environmental matters of mutual interest in the meetings of the Committee on Trade and Sustainable Development, and as appropriate in other fora.

2. Each Party reaffirms its commitment to effectively implement in its laws, regulations and practices the multilateral environmental agreements to which it is party.

3. Each Party shall exchange information with the other Party on its respective situation and advancements regarding ratification, acceptance or approval of, or accession to, multilateral environmental agreements, including their amendments, which each Party considers appropriate to be bound by, as well as implementation of such agreements.

4. The Parties recognise the importance of achieving the ultimate objective of the United Nations Framework Convention on Climate Change, done at New York on 9 May 1992 (hereinafter referred to as 'UNFCCC'), in order to address the urgent threat of climate change, and the role of trade to that end. The Parties reaffirm their commitments to effectively implement the UNFCCC and the Paris Agreement, done at Paris on 12 December 2015 by the Conference of the Parties to the UNFCCC at its 21st session. The Parties shall cooperate to promote the positive contribution of trade to the transition to low greenhouse gas emissions and climate-resilient development. The Parties commit to working together to take actions to address climate change towards achieving the ultimate objective of the UNFCCC and the purpose of the Paris Agreement.

([1]) For the European Union, 'ILO membership' means the ILO membership of the Member States of the European Union.

5. Nothing in this Agreement prevents a Party from adopting or maintaining measures to implement the multilateral environmental agreements to which it is party, provided that such measures are not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination against the other Party or a disguised restriction on trade.

ARTICLE 16.5

Trade and investment favouring sustainable development

The Parties recognise the importance of enhancing the contribution of trade and investment to the goal of sustainable development in its economic, social and environmental dimensions. Accordingly, the Parties:

(a) recognise the importance of the principles concerning fundamental rights at work, decent work for all, and fundamental values of freedom, human dignity, social justice, security and non-discrimination for sustainable economic and social development and efficiency, as well as the importance of seeking better integration of those principles into trade and investment policies;

(b) shall strive to facilitate and promote trade and investment in environmental goods and services, in a manner consistent with this Agreement;

(c) shall strive to facilitate trade and investment in goods and services of particular relevance to climate change mitigation, such as those related to sustainable renewable energy and energy efficient goods and services, in a manner consistent with this Agreement;

(d) shall strive to promote trade and investment in goods that contribute to enhanced social conditions and environmentally sound practices, including goods that are the subject of labelling schemes, and recognise the contribution of other voluntary initiatives, including private ones, to sustainability; and

(e) shall encourage corporate social responsibility and exchange views and information on this matter through the Committee on Trade and Sustainable Development, and as appropriate through other fora. In this regard, the Parties recognise the importance of the relevant internationally recognised principles and guidelines, including the OECD Guidelines for Multinational Enterprises which are part of the OECD Declaration on International Investment and Multinational Enterprises adopted by the OECD on 21 June 1976 and the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy adopted by the Governing Body of the International Labour Office in November 1977.

ARTICLE 16.6

Biological diversity

1. Each Party recognises the importance and the role of trade and investment in ensuring the conservation and sustainable use of biological diversity in accordance with relevant international agreements to which it is party, notably the Convention on Biological Diversity, done at Rio de Janeiro on 5 June 1992, and its protocols and the Convention on International Trade in Endangered Species of Wild Fauna and Flora, done at Washington D.C. on 3 March 1973 (hereinafter referred to as 'CITES').

2. In that context, each Party shall:

(a) encourage the use of products which were obtained through sustainable use of natural resources and which contribute to the conservation and sustainable use of biodiversity, including through labelling schemes, taking into account the importance of trade in such products;

(b) implement effective measures, such as monitoring and enforcement measures, and awareness-raising actions, to combat illegal trade in endangered species of wild fauna and flora as listed in CITES, and as appropriate in other endangered species;

(c) implement, as appropriate, the decisions which were adopted under the international agreements referred to in paragraph 1, including through laws, regulations, strategies, plans and programmes; and

(d) exchange information and consult with the other Party at bilateral and multilateral levels on matters of relevance to this Article, including trade in wildlife and natural resource-based products, the valuation, mapping and assessment of ecosystems and related services, and the access to genetic resources and the fair and equitable sharing of benefits arising from their utilisation.

ARTICLE 16.7

Sustainable management of forests and trade in timber and timber products

1. The Parties recognise the importance and the role of trade and investment in ensuring the conservation and sustainable management of forests.

2. In that context, the Parties shall:

(a) encourage conservation and sustainable management of forests, and trade in timber and timber products harvested in accordance with the laws and regulations of the country of harvest;

(b) contribute to combating illegal logging and related trade including, as appropriate, the trade with third countries; and

(c) exchange information and share experiences at bilateral and multilateral levels with a view to promoting the conservation and sustainable management of forests and trade in legally harvested timber and timber products, as well as to combating illegal logging.

ARTICLE 16.8

Trade and sustainable use of fisheries resources and sustainable aquaculture

1. The Parties recognise the importance and the role of trade and investment in ensuring the conservation and sustainable use and management of fisheries resources, safeguarding marine ecosystems, and promoting responsible and sustainable aquaculture.

2. In that context, the Parties shall:

(a) comply with the United Nations Convention on the Law of the Sea, the Agreement to Promote Compliance with International Conservation and Management Measures by Fishing Vessels on the High Seas, done at Rome on 24 November 1993, and the Agreement for the Implementation of the Provisions of the United Nations Convention on the Law of the Sea of 10 December 1982 relating to the Conservation and Management of Straddling Fish Stocks and Highly Migratory Fish Stocks, done at New York on 4 August 1995, take measures to achieve the objectives and principles of the Code of Conduct for Responsible Fisheries adopted by the Conference of the Food and Agriculture Organisation on 31 October 1995, encourage the implementation of port state measures both at global and regional levels, and, as appropriate, encourage third countries to ratify, accept, approve, or accede to, relevant international agreements to which both Parties are party;

(b) promote conservation and sustainable use of fisheries resources through appropriate international organisations or bodies in which both Parties participate, including regional fisheries management organisations (hereinafter referred to as 'RFMOs'), by means of, where applicable, effective monitoring, control or enforcement of the RFMOs' resolutions, recommendations or measures, and implementation of their catch documentation or certification schemes;

(c) adopt and implement their respective effective tools for combating illegal, unreported and unregulated (hereinafter referred to as 'IUU') fishing, including through legal instruments, and, where appropriate, control, monitoring and enforcement, and capacity management measures, recognising that voluntary sharing of information on IUU fishing will enhance the effectiveness of these tools in the fight against IUU fishing, and underlining the crucial role of the members of RFMOs with major fisheries markets to leverage a sustainable use of fisheries resources; and

(d) promote the development of sustainable and responsible aquaculture, taking into account its economic, social and environmental aspects.

ARTICLE 16.9

Scientific information

When preparing and implementing measures with the aim of protecting the environment or labour conditions that may affect trade or investment, the Parties shall take account of available scientific and technical information, and where appropriate, relevant international standards, guidelines or recommendations, and the precautionary approach.

ARTICLE 16.10

Transparency

Each Party shall ensure that any measure of general application pursuing the objectives of this Chapter is administered in a transparent manner, in accordance with its laws and regulations and Chapter 17, including by providing the public with reasonable opportunities and sufficient time to comment, and by publishing such measures.

ARTICLE 16.11

Review of sustainability impacts

The Parties recognise the importance of reviewing, monitoring and assessing, jointly or individually, the impact of the implementation of this Agreement on sustainable development through their respective processes and institutions, as well as those set up under this Agreement.

ARTICLE 16.12

Cooperation

Recognising the importance of cooperation on trade-related and investment-related aspects of environmental and labour policies in order to achieve the objectives of this Agreement, the Parties may, *inter alia*:

(a) cooperate at bilateral or multilateral level in the fields of environmental protection and labour, including through appropriate international organisations or bodies in which both Parties participate;

(b) cooperate on evaluating the mutual impact between trade and environment, and trade and labour, as well as on identifying ways to enhance, prevent or mitigate such impact, taking into account the results of the monitoring and assessment carried out by the Parties, for instance, sustainability impact assessments as far as the European Union is concerned;

(c) cooperate to facilitate and promote trade and investment in environmental goods and services, in a manner consistent with this Agreement, including through the exchange of information;

(d) cooperate on labelling schemes, including through the exchange of information on eco-labels, as well as other measures and initiatives that contribute to sustainability, including as appropriate fair and ethical trade schemes;

(e) cooperate to promote corporate social responsibility, notably through the exchange of information and best practices, including on adherence, implementation, follow-up, and dissemination of internationally agreed guidelines and principles;

(f) cooperate on trade-related aspects of ILO's Decent Work Agenda;

(g) cooperate on trade-related aspects of multilateral environmental agreements, including through the exchange of views and information on the implementation of CITES and through technical and customs cooperation;

(h) cooperate on trade-related aspects of the international climate change regime, including on means to promote low-carbon technologies, other climate-friendly technologies and energy efficiency;

(i) cooperate to promote the conservation and sustainable use of biological diversity, including combatting illegal trade in endangered species of wild fauna and flora;

(j) cooperate to promote the conservation and sustainable management of forests and trade in legally harvested timber and timber products, as well as to combat illegal logging; and

(k) cooperate, bilaterally or through appropriate international organisations or bodies in which both Parties participate, to promote sustainable fishing and aquaculture practices and trade in legally obtained fisheries resources, as well as to combat IUU fishing.

ARTICLE 16.13

Committee on Trade and Sustainable Development

1. The Committee on Trade and Sustainable Development established pursuant to Article 22.3 (hereinafter referred to in this Chapter as 'the Committee') shall be responsible for the effective implementation and operation of this Chapter.

2. The Committee shall have the following functions:

(a) reviewing and monitoring the implementation and operation of this Chapter and, when necessary, making appropriate recommendations to the Joint Committee for its consideration related to subparagraph 5(d) of Article 22.1;

(b) considering any other matter related to this Chapter as the Parties may agree;

(c) interacting with civil society [1] on the implementation of this Chapter;

(d) carrying out other functions as may be delegated by the Joint Committee pursuant to subparagraph 5(b) of Article 22.1; and

(e) seeking solutions to resolve differences between the Parties as to the interpretation or application of this Chapter, including through the procedures pursuant to paragraph 5 of Article 16.17. [2]

3. The Committee shall meet within one year of the date of entry into force of this Agreement. Thereafter, the Committee shall meet in accordance with subparagraph 3(a) of Article 22.3 without prejudice to procedures pursuant to paragraph 5 of Article 16.17.

4. The Committee will pursue coherence and cooperation between its work and the activities of the ILO and of relevant multilateral environmental organisations or bodies.

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[1] For the purposes of this Chapter, 'civil society' means independent economic, social and environmental stakeholders, including employers' and workers' organisations and environmental groups.

[2] For greater certainty, the advice provided under paragraph 4 of Article 16.17 is taken into account in the work carried out by the Committee pursuant to this subparagraph.

ARTICLE 16.14

Contact points

Each Party shall, upon the entry into force of this Agreement, designate a contact point to facilitate communications between the Parties on any matter relating to this Chapter and notify the other Party of the contact details including information regarding the relevant officials. The Parties shall promptly notify each other of any change of those contact details.

ARTICLE 16.15

Domestic advisory group

1. Each Party shall convene meetings of its own new or existing domestic advisory group or groups on economic, social and environmental issues related to this Chapter and consult with the group or groups in accordance with its laws, regulations and practices.

2. Each Party is responsible for ensuring a balanced representation of independent economic, social and environmental stakeholders, including employers' and workers' organisations and environmental groups, in the advisory group or groups.

3. The advisory group or groups of each Party may meet on its or their own initiative and express its or their opinions on the implementation of this Chapter independently of the Party and submit those opinions to that Party.

ARTICLE 16.16

Joint Dialogue with civil society

1. The Parties shall convene the Joint Dialogue with civil society organisations situated in their territories (hereinafter referred to in this Chapter as 'Joint Dialogue'), including members of their domestic advisory groups referred to in Article 16.15, to conduct a dialogue on this Chapter.

2. The Parties shall promote in the Joint Dialogue a balanced representation of relevant stakeholders, including independent organisations which are representative of economic, environmental and social interests as well as other relevant organisations as appropriate.

3. The Joint Dialogue shall be convened no later than one year after the date of entry into force of this Agreement. Thereafter, the Joint Dialogue shall be convened regularly, unless the Parties agree otherwise. The Parties shall agree on the operation of the Joint Dialogue before the first meeting of the Joint Dialogue. Participation in the Joint Dialogue may take place by any appropriate means of communication as agreed by the Parties.

4. The Parties will provide the Joint Dialogue with information on the implementation of this Chapter. The views and opinions of the Joint Dialogue may be submitted to the Committee and may be made publicly available.

ARTICLE 16.17

Government consultations

1. In the event of disagreement between the Parties on any matter regarding the interpretation or application of this Chapter, the Parties shall only have recourse to the procedures set out in this Article and Article 16.18. The provisions of this Chapter shall not be subject to dispute settlement under Chapter 21.

2. A Party may request in writing consultations with the other Party on any matter concerning the interpretation and application of this Chapter. The Party requesting consultations shall set out the reasons for the request, including identification of the matter and an indication of its factual and legal basis, specifying the relevant provisions of this Chapter.

3. When a Party requests consultation pursuant to paragraph 2, the other Party shall reply promptly and enter into consultations with a view to reaching a mutually satisfactory resolution of the matter.

4. During consultations, each Party shall provide sufficient information to enable a full examination of the matter in question. The Parties shall take into account the activities of the ILO and other relevant international organisations or bodies in which both Parties participate and, as may be required by the Parties on an *ad hoc* basis, may seek advice from those international organisations or bodies, or other experts. The Parties shall discuss appropriate measures to be implemented, taking into account that advice.

5. If no solution is reached through the consultations held in accordance with paragraphs 2 to 4, the Committee shall be convened promptly on request of a Party to consider the matter in question.

6. The Parties shall ensure that the solutions reached through the consultations under this Article will be jointly made publicly available, unless the Parties agree otherwise.

ARTICLE 16.18

Panel of experts

1. If, no later than 75 days of the date of the request by a Party to convene the Committee pursuant to paragraph 5 of Article 16.17, the Parties do not reach a mutually satisfactory resolution of the matter concerning the interpretation or application of the relevant Articles of this Chapter, a Party may request that a panel of experts be convened to examine the matter in accordance with the terms of reference referred to in paragraph 2. Such request shall be made in writing through the contact point of the other Party referred to in Article 16.14 and shall identify the reasons for the request, including the identification of the matter to be resolved and an indication of its factual and legal basis.

2. The Committee shall, within one year of the date of entry into force of this Agreement, adopt the rules of procedure and the terms of reference for the panel of experts. The rules of procedure shall identify the procedures for finding the relevant information. The panel shall interpret the relevant Articles of this Chapter in accordance with customary rules of interpretation of public international law, including those codified in the Vienna Convention on the Law of Treaties, done at Vienna on 23 May 1969. Pending the establishment of those rules of procedure and terms of reference, the Rules of Procedure referred to in Article 21.30 shall apply *mutatis mutandis*, and the terms of reference shall be, unless the Parties agree otherwise no later than five days after the date of establishment of the panel, as follows:

> 'to examine, in the light of the relevant Articles of Chapter 16, the matter referred to in the request for the establishment of the panel of experts, and to issue a report in accordance with paragraph 5 of Article 16.18, making recommendations for the resolution of the matter'.

3. The panel of experts may obtain information from any source it deems appropriate. For matters related to ILO instruments or multilateral environmental agreements, it should seek information and advice from the relevant international organisations or bodies. Any information obtained pursuant to this paragraph shall be submitted to the Parties for their comments.

4. The panel shall be composed of three experts. They shall be selected in accordance with subparagraphs (a) to (e).

(a) The experts shall have relevant technical or legal expertise in the issues addressed in this Chapter. They shall be independent of, and not be affiliated with or take instructions from, either Party. They shall serve in their individual capacities and not take instructions from any organisation or government, nor have been involved in the matter in question in any capacity.

(b) Each Party shall, no later than 45 days after the date of receipt of the request to convene the panel, appoint one expert who may be a national of that Party and propose up to three candidates to serve as the chairperson of the panel. The chairperson shall not be a national of either Party. The Parties shall agree on and appoint the chairperson from the proposed candidates no later than 15 days after the expiry of the 45-day period.

(c) If a Party has not appointed an expert or if the Parties have not agreed on nor appointed the chairperson pursuant to subparagraph (b), the experts or the chairperson not yet appointed shall be chosen no later than 15 days after the expiry of the 15-day period provided for in subparagraph (b) by lot from the candidates proposed pursuant to subparagraph (d).

(d) The Committee shall, within one year of the date of entry into force of this Agreement, establish a list of at least 10 individuals who are willing and able to serve as experts pursuant to this Article, and who meet the qualifications set out in subparagraph (a). The list shall be composed of three sub-lists: one for each Party and one for individuals who are not nationals of either Party and who shall act as the chairperson of the panel. Each Party shall select at least three individuals to serve as experts for its sub-list. Unless the Parties agree otherwise, they shall jointly select four individuals for the sub-list of chairpersons. The Committee will ensure that the number of individuals on the list is always maintained at the level required by this subparagraph.

(e) The date of establishment of a panel shall be the date on which the chairperson is appointed.

5. The panel of experts shall issue an interim and a final report to the Parties setting out the findings of facts, the interpretation or the applicability of the relevant Articles and the basic rationale behind any findings and suggestions. No later than 45 days after the date of receipt of the interim report, which shall be issued no later than 90 days after the date of establishment of the panel, the Parties may submit written comments on that report. After considering any such written comments, the panel of experts may modify the report and make any further examination it considers appropriate. The final report shall be issued no later than 180 days after the date of establishment of the panel, unless the chairperson of the panel notifies the Parties in writing that the deadline cannot be met. In that case, the final report shall be issued no later than 200 days after the date of establishment of the panel, unless the Parties agree otherwise. The final report shall be made publicly available. The Parties shall ensure the protection of confidential information.

6. The Parties shall discuss actions or measures to resolve the matter in question, taking into account the panel's final report and its suggestions. Each Party shall inform the other Party and its own domestic advisory group or groups of any follow-up actions or measures no later than three months after the date of issuance of the final report. The follow-up actions or measures shall be monitored by the Committee. The domestic advisory group or groups and the Joint Dialogue may submit their observations in this regard to the Committee.

ARTICLE 16.19

Review

1. The Committee shall discuss, as necessary, the implementation and operation of the institutional and consultation provisions contained in Articles 16.13, 16.17 and 16.18, taking into account, *inter alia*, the experience gained through the implementation and operation of this Chapter and the developments of the relevant policies of each Party. Such discussions may concern possible amendments to these Articles.

2. Taking into account the outcome of the discussions referred to in paragraph 1, the Committee may recommend to the Joint Committee in accordance with subparagraph 2(a) of Article 16.13 amendments to the Articles referred to in paragraph 1.

CHAPTER 17

TRANSPARENCY

ARTICLE 17.1

Definitions

For the purposes of this Chapter, 'measure of general application' means any law, regulation, rule, administrative or judicial decision, or administrative or judicial procedure, of general application with respect to any matter covered by this Agreement.

ARTICLE 17.2

Transparent regulatory environment

Recognising the impact which its regulatory environment may have on trade and investment between the Parties, each Party shall provide for a transparent regulatory environment, which is effective and predictable for persons including economic operators, especially small and medium-sized enterprises.

ARTICLE 17.3

Publication

When introducing or changing measures of general application, each Party shall:

(a) promptly publish those measures of general application, or otherwise make them publicly available, together with an explanation of their objective and rationale, and where feasible, by electronic means such as a website in English; and

(b) endeavour to allow for a reasonable interval between the time when those measures of general application are published or made publicly available and the time when they enter into force, except in duly justified cases.

ARTICLE 17.4

Enquiries

1. Each Party shall, on request of the other Party, respond within a reasonable period of time to specific questions from, and provide information to, the other Party with respect to its measures of general application.

2. Each Party shall make easily available to the public the names and addresses of the competent authorities responsible for its measures of general application.

3. Each Party shall establish or maintain appropriate mechanisms for responding to enquiries from a person regarding its measures of general application.

4. The Parties recognise that the responses provided to the enquiries referred to in paragraph 3 may not be definitive or legally binding but for information purposes only, unless otherwise provided for in the laws and regulations of each Party.

ARTICLE 17.5

Administration of measures of general application

1. Each Party shall administer in a consistent, objective, impartial and reasonable manner all its measures of general application.

2. When applying measures of general application in administrative proceedings to particular persons, goods or services of the other Party in specific cases, each Party shall, in accordance with its laws and regulations, provide persons that are directly affected by those administrative proceedings with:

(a) a reasonable notice of when the proceedings are initiated, including the legal basis and a description of the nature of the proceedings, of the facts and of the issues in question; and

(b) a reasonable opportunity to present facts and arguments in support of their positions prior to any final administrative decision, except for reasons of urgency.

ARTICLE 17.6

Review and appeal

1. Each Party shall establish or maintain judicial, arbitral or administrative tribunals or procedures for the purpose of the prompt review or appeal and, where warranted, correction of administrative actions or, as provided for in its laws and regulations, of failures to act with respect to any matter covered by this Agreement. Those tribunals or procedures shall be impartial and independent of the office or authority entrusted with administrative enforcement of such actions and shall not have any substantial interest in the outcome of the matter.

2. Each Party shall ensure that the parties before the tribunals or involved in the procedures referred to in paragraph 1 are provided with the right to:

(a) a reasonable opportunity to support or defend their respective positions; and

(b) a decision based on the evidence and submissions of record.

3. Each Party shall ensure, subject to further review or appeal as provided for in its laws and regulations, that the decision referred to in subparagraph 2(b) is implemented by the relevant offices or authorities with respect to the administrative action concerned.

ARTICLE 17.7

Cooperation on the promotion of increased transparency

The Parties shall cooperate, where appropriate, in bilateral, regional and multilateral fora on ways to promote transparency in respect of international trade and investment.

ARTICLE 17.8

Relation to other Chapters

This Chapter applies without prejudice to any specific provisions in other Chapters of this Agreement.

CHAPTER 18

GOOD REGULATORY PRACTICES AND REGULATORY COOPERATION

SECTION A

Good regulatory practices and regulatory cooperation

SUB-SECTION 1

General provisions

ARTICLE 18.1

Objectives and general principles

1. The objectives of this Section are to promote good regulatory practices and regulatory cooperation between the Parties with the aim of enhancing bilateral trade and investment by:

(a) promoting an effective, transparent and predictable regulatory environment;

(b) promoting compatible regulatory approaches and reducing unnecessarily burdensome, duplicative or divergent regulatory requirements;

(c) discussing regulatory measures, practices or approaches of a Party, including how to enhance their efficient application; and

(d) reinforcing bilateral cooperation between the Parties in international fora.

2. Nothing in this Section shall affect the right of a Party to define or regulate its own levels of protection in pursuit or furtherance of its public policy objectives in areas such as:

(a) public health;

(b) human, animal and plant life and health;

(c) occupational health and safety;

(d) labour conditions;

(e) the environment including climate change;

(f) consumers;

(g) social protection and social security;

(h) personal data and cybersecurity;

(i) cultural diversity;

(j) financial stability; and

(k) energy security.

3. Nothing in this Section shall be construed to prevent a Party from:

(a) adopting, maintaining and applying regulatory measures in accordance with its legal framework, principles [1] and deadlines, in order to achieve its public policy objectives at the level of protection it deems appropriate; and

(b) providing and supporting services of general interest, including those related to water, health, education or social services.

4. Regulatory measures shall not constitute a disguised barrier to trade.

5. Nothing in this Section shall be construed as obliging the Parties to achieve any particular regulatory outcome.

ARTICLE 18.2

Definitions

For the purposes of this Section:

(a) 'regulatory authority' means:

(i) the European Commission for the European Union; and

(ii) the Government of Japan for Japan; and

(b) 'regulatory measures' means measures of general application, which are:

(i) for the European Union:

(A) regulations and directives, as provided for in Article 288 of the TFEU; and

(B) delegated and implementing acts, as provided for in Articles 290 and 291 of the TFEU, respectively; and

(ii) for Japan:

(A) laws;

(B) Cabinet Orders; and

(C) Ministerial Ordinances.

[1] For the European Union, such principles include those established in the TFEU as well as in regulations and directives adopted pursuant to Article 289 of the TFEU.

ARTICLE 18.3

Scope

1. This Section applies to regulatory measures issued by the regulatory authority of a Party in respect of any matter covered by this Agreement.

2. Sub-Sections 3 and 4 apply to other measures of general application issued by the regulatory authority of a Party which are relevant for regulatory cooperation activities, such as guidelines, policy documents or recommendations, in addition to the regulatory measures referred to in paragraph 1.

SUB-SECTION 2

Good regulatory practices

ARTICLE 18.4

Internal coordination

Each Party shall maintain internal coordination processes or mechanisms to foster good regulatory practices, including those provided for in this Section.

ARTICLE 18.5

Regulatory processes and mechanisms

Each Party shall make publicly available descriptions of the processes and mechanisms under which its regulatory authority prepares, evaluates and reviews its regulatory measures. Those descriptions shall refer to relevant guidelines, rules or procedures, including those regarding opportunities for the public to provide comments.

ARTICLE 18.6

Early information on planned regulatory measures

The regulatory authority of each Party shall make publicly available at least once a year a list of its planned major ([1]) regulatory measures, together with a brief description of their scope and objectives, including, if available, the estimated timing for their adoption. Alternatively, if the regulatory authority of a Party does not make such a list publicly available, that Party shall provide annually, and as soon as possible, the Committee on Regulatory Cooperation established pursuant to Article 22.3 with the list together with the brief description. That list together with the brief description, with the exception of information designated as confidential, may be made publicly available by the regulatory authority of each Party.

ARTICLE 18.7

Public consultations

1. When preparing major regulatory measures, the regulatory authority of each Party shall, where applicable, and in accordance with the relevant rules and procedures:

(a) publish either the draft regulatory measures or consultation documents providing sufficient details about regulatory measures under preparation to allow any person to assess whether and how the person's interests might be significantly affected;

(b) offer, on a non-discriminatory basis, reasonable opportunities for any person to provide comments; and

(c) consider the comments received.

([1]) The regulatory authority of each Party may determine what constitutes 'major' regulatory measures for the purposes of its obligations under this Section.

2. The regulatory authority of each Party should make use of electronic means of communication and seek to maintain a dedicated single access web portal for the purposes of providing information and receiving comments related to public consultations.

3. The regulatory authority of each Party shall make publicly available any comment received or a summary of the results of the consultations. This obligation does not apply to the extent necessary for the protection of confidential information, for withholding personal data or inappropriate content or for other justified grounds such as the risk of harm to the interests of a third party.

ARTICLE 18.8

Impact assessment

1. The regulatory authority of each Party shall endeavour to systematically carry out, in accordance with the relevant rules and procedures, an impact assessment of major regulatory measures under preparation.

2. When carrying out an impact assessment, the regulatory authority of each Party shall establish and maintain processes and mechanisms under which the following factors will be taken into consideration:

(a) the need for the regulatory measure, including the nature and the significance of the issue that the regulatory measure intends to address;

(b) any feasible and appropriate regulatory or non-regulatory alternatives, including the option of not regulating, if available, that would achieve the Party's public policy objectives;

(c) to the extent possible and relevant, the potential social, economic and environmental impact of those alternatives, including on trade and on small and medium-sized enterprises; and

(d) where appropriate, how the options under consideration relate to relevant international standards, including the reason for any divergence.

3. The regulatory authority of each Party shall publish the findings of its impact assessments no later than the publication of the related proposed or final regulatory measure.

ARTICLE 18.9

Retrospective evaluation

1. The regulatory authority of each Party shall maintain processes or mechanisms to promote periodic retrospective evaluation of regulatory measures in force.

2. The regulatory authority of each Party shall make publicly available its plans for and the results of such retrospective evaluations to the extent consistent with the relevant rules and procedures.

ARTICLE 18.10

Opportunity to submit comments

The regulatory authority of each Party shall, without prejudice to the pursuit of each Party's public policy objectives, provide an opportunity for any person to submit comments for improvements of regulatory measures in force, including suggestions for simplification or reduction of unnecessary burdens.

ARTICLE 18.11

Exchange of information on good regulatory practices

The regulatory authorities shall endeavour to exchange information, including in the Committee on Regulatory Cooperation, on their good regulatory practices as referred to in this Sub-Section, such as practices regarding impact assessments, including the assessment of the effects on trade and investment, or those regarding retrospective evaluations.

SUB-SECTION 3

Regulatory cooperation

ARTICLE 18.12

Regulatory cooperation activities

1. Each Party may propose a regulatory cooperation activity to the other Party. It shall present that proposal via the contact point designated in accordance with Article 18.15.

2. The other Party shall review the proposal in due course and shall inform the proposing Party whether it considers the proposed activity suitable for regulatory cooperation.

3. On request of a Party, the Committee on Regulatory Cooperation shall discuss a proposal for regulatory cooperation activities referred to in paragraph 1.

4. In order to identify suitable activities for regulatory cooperation, each Party shall consider:

(a) the list provided for in Article 18.6; and

(b) proposals for regulatory cooperation activities submitted by persons of a Party that are substantiated and accompanied by relevant information.

5. If the Parties decide to engage in a regulatory cooperation activity, the regulatory authority of each Party shall:

(a) inform the regulatory authority of the other Party about the development of new or the revision of existing measures that are relevant for the regulatory cooperation activity;

(b) on request, provide information and discuss measures that are relevant for the regulatory cooperation activity; and

(c) when developing new or revising existing regulatory or other measures, consider, to the extent feasible, any regulatory approach by the other Party on the same or a related matter.

6. The Parties may engage in regulatory cooperation activities on a voluntary basis. A Party may refuse to engage in or withdraw from regulatory cooperation activities. A Party that refuses to engage in or withdraws from regulatory cooperation activities should explain the reasons for its decision to the other Party.

7. Where appropriate, the regulatory authorities may, by mutual consent, entrust the implementation of a regulatory cooperation activity to the relevant bodies in the Parties.

ARTICLE 18.13

Good practices to promote regulatory compatibility

The regulatory authority of each Party shall, in order to promote regulatory compatibility, consider, *inter alia*, the following:

(a) promotion of common principles, guidelines, codes of conduct, mutual recognition of equivalence and implementing tools, to avoid unnecessary duplication of regulatory requirements such as testing, qualifications, audits or inspections; and

(b) bilateral cooperation and cooperation with third countries in relevant international fora, where feasible, including through joint initiatives and proposals, with a view to developing and promoting the adoption and implementation of international regulatory standards, guidelines or other approaches.

SUB-SECTION 4

Institutional provisions

ARTICLE 18.14

Committee on Regulatory Cooperation

1. The Committee on Regulatory Cooperation established pursuant to Article 22.3 shall enhance and promote good regulatory practices and regulatory cooperation between the Parties in accordance with the provisions of this Section.

2. The Committee on Regulatory Cooperation may invite interested persons to participate in its meetings.

3. The Committee on Regulatory Cooperation may, in particular:

(a) discuss proposals for regulatory cooperation activities;

(b) exchange information on, and promote, good regulatory practices;

(c) recommend regulatory cooperation activities on matters of common interest to the Parties, including those on pre-regulatory research;

(d) promote bilateral regulatory cooperation activities with the aim of facilitating compatible regulatory outcomes in each Party, in particular in areas where no regulatory measures exist or where their developments are at an initial stage;

(e) support the development of practical mechanisms, implementing tools and best practices to promote good regulatory practices and regulatory cooperation;

(f) encourage regulatory cooperation and coordination in international fora, including periodic bilateral exchanges of information on relevant ongoing or planned activities;

(g) periodically identify and endorse priority areas of regulatory cooperation;

(h) provide guidelines, if necessary, to help streamline the regulatory cooperation of other specialised committees referred to in Article 22.3 and of other bilateral regulatory cooperation fora;

(i) consider the report on the outcome of the consultations referred to in paragraph 8 of Article 18.16 and review the progress on the implementation of the satisfactory solution referred to in paragraph 6 of Article 18.16, if applicable; and

(j) establish, as necessary, *ad hoc* working groups to pursue specific regulatory cooperation activities, which shall report to the Committee on Regulatory Cooperation.

4. The Committee on Regulatory Cooperation shall:

(a) meet within one year of the date of entry into force of this Agreement and at least once a year thereafter, unless the representatives of the Parties decide otherwise; and

(b) adopt its rules of procedure at its first meeting after the entry into force of this Agreement.

ARTICLE 18.15

Contact points

Each Party shall, upon the entry into force of this Agreement, designate a contact point for the implementation of this Section and for exchange of information in accordance with Article 18.16 and notify the other Party of the contact details including information regarding the relevant officials. The Parties shall promptly notify each other of any change of those contact details.

ARTICLE 18.16

Exchange of information on planned or existing regulatory measures

1. A Party may submit to the other Party a request for information and clarifications regarding planned or existing regulatory measures of the other Party. The Party to whom the request is addressed shall endeavour to respond promptly.

2. A Party may submit to the other Party a request to consider its concerns about a planned or existing regulatory measure of the other Party. In its request, the requesting Party shall identify the regulatory measure at issue, provide a description of its concerns and, where relevant, submit questions.

3. The responding Party shall, as soon as possible but, unless justified, no later than 60 days after the receipt of the request, provide written comments as regards the concerns raised by the requesting Party pursuant to paragraph 2. Those comments shall, to the extent possible, include *inter alia* the policy objective and rationale of the regulatory measure and, where applicable, an explanation as to the absence of a less trade or investment restrictive measure which could achieve the same policy objective with the same efficiency. The responding Party shall reply to any questions for clarification submitted by the requesting Party.

4. The requesting Party may request consultations with the responding Party:

(a) after the receipt of the written comments referred to in paragraph 3; or

(b) after the expiration of the time period referred to in paragraph 3, if the responding Party does not provide written comments within that period.

5. The consultations may be held through meetings in person or by electronic means. Each Party shall appoint an official responsible for conducting the meetings.

6. During the consultations the Parties shall explore in good faith a possible satisfactory solution to address the concerns of the requesting Party, including proposals for an adjustment of the regulatory measure at issue or for the adoption of a less trade or investment restrictive regulatory measure, where relevant.

7. The Parties shall not be required to disclose confidential or sensitive information or data.

8. A report on the outcome of the consultations shall be prepared by the requesting Party in consultation with the responding Party. The contact point of the requesting Party shall send the report to the Committee on Regulatory Cooperation for its consideration.

9. The request referred to in paragraph 2 may also be submitted in cases where no satisfactory solution has been reached at the level of the relevant specialised committee and is without prejudice to the Parties' rights and obligations under Chapter 21 or under the dispute settlement procedure of any other applicable agreement.

10. The request referred to in paragraph 2 shall not require the responding Party to achieve a particular regulatory outcome and shall not delay the adoption of a regulatory measure.

SECTION B

Animal welfare

ARTICLE 18.17

Animal welfare

1. The Parties will cooperate for their mutual benefit on matters of animal welfare with a focus on farmed animals with a view to improving the mutual understanding of their respective laws and regulations.

2. For that purpose, the Parties may adopt by mutual consent a working plan defining the priorities and categories of animals to be dealt with under this Article, and establish an Animal Welfare Technical Working Group to exchange information, expertise and experiences in the field of animal welfare and to explore the possibility of promoting further cooperation.

SECTION C

Final provisions

ARTICLE 18.18

Application of Section A

1. The provisions of Section A do not apply to Section B and to the regulatory cooperation on financial regulation provided for in Sub-Section 5 of Section E of Chapter 8.

2. Notwithstanding Article 18.3, any specific provisions in other Chapters of this Agreement shall prevail over the provisions of Section A to the extent necessary for the application of the specific provisions.

ARTICLE 18.19

Dispute settlement

The provisions of this Chapter shall not be subject to dispute settlement under Chapter 21.

CHAPTER 19

COOPERATION IN THE FIELD OF AGRICULTURE

ARTICLE 19.1

Objectives

The Parties recognise that promoting trade in agricultural products [1] and foods between them is in their mutual interest, and aim at promoting cooperation on sustainable agriculture, including rural development and the exchange of technical information and best practices for providing safe and high quality foods for consumers in the European Union and Japan.

ARTICLE 19.2

Scope

1. The Parties shall cooperate in the areas referred to in Article 19.1 in accordance with their respective laws and regulations. The Parties shall encourage and facilitate cooperation among relevant groups, entities, competent authorities and other organisations of the Parties.

2. The scope of cooperation referred to in paragraph 1 shall cover:

(a) the promotion of trade in agricultural products and foods, including a dialogue on the relevant regulation;

(b) cooperation with a view to improving farm management, productivity and competitiveness, including the exchange of best practices regarding sustainable agriculture, as well as the use of technology and innovation;

(c) cooperation on production and technology in agriculture and foods;

[1] For the purposes of this Chapter, 'agricultural products' does not include forestry or fishery products.

(d) cooperation on agricultural product quality policy including on geographical indications ([1]), provided that such cooperation does not overlap with the tasks related to geographical indications of the Committee on Intellectual Property established pursuant to Article 22.3;

(e) cooperation and the exchange of best practices to promote rural development, such as policies aiming at keeping producers and young farmers in rural areas; and

(f) consultation on other matters covered by Article 19.1 as the Parties may agree.

ARTICLE 19.3

Cooperation for the improvement of the business environment

1. Each Party shall, in accordance with its laws and regulations, take appropriate measures to further improve the business environment in the area of agriculture and foods for persons of the other Party conducting their business activities in the former Party.

2. To further improve the business environment, the Parties shall, in accordance with their respective laws and regulations, promote cooperation between the public authorities and representatives of the respective agriculture and food sectors of the Parties.

ARTICLE 19.4

Request for information

Each Party may submit to the other Party a request for information and clarifications regarding measures related to agriculture or foods. The requested Party shall, as soon as possible but no later than 60 days after the receipt of the request, unless otherwise agreed by the Parties, provide written information as regards the request made by the requesting Party.

ARTICLE 19.5

Committee on Cooperation in the Field of Agriculture

1. The Committee on Cooperation in the Field of Agriculture established pursuant to Article 22.3 (hereinafter referred to in this Chapter as 'the Committee') shall be responsible for the effective implementation and operation of this Chapter.

2. The Committee shall have the following functions:

(a) ensuring and reviewing the implementation and operation of this Chapter;

(b) discussing any issues related to this Chapter;

(c) reporting the findings of the Committee to the Joint Committee;

(d) facilitating cooperation among private sectors of the Parties that contributes to the objectives of this Chapter; and

(e) carrying out other functions as may be delegated by the Joint Committee pursuant to subparagraph 5(b) of Article 22.1.

3. The Committee shall adopt its own rules of procedure and the details of the cooperation referred to in this Chapter.

4. The Committee may, by consensus, invite representatives of relevant entities other than the European Commission and the Government of Japan with the necessary expertise relevant to the issues to be discussed.

([1]) For the purposes of this Chapter, 'agricultural product quality policy' on geographical indications refers to agricultural product quality policy on geographical indications for the products covered by Article 14.22.

ARTICLE 19.6

Contact points and communications

1. Each Party shall, upon the entry into force of this Agreement, designate at least one contact point to facilitate communications between the Parties on any matter relating to this Chapter and notify the other Party of the contact details including information regarding the relevant officials. The Parties shall promptly notify each other of any change of those contact details.

2. The requests relating to this Chapter raised by relevant entities in a Party other than the European Commission and the Government of Japan shall be notified by that Party's contact point to the other Party's contact point referred to in this Article within a reasonable period of time.

3. Communications referred to in this Chapter shall be made in English.

ARTICLE 19.7

Relation to other Chapters

1. Unless otherwise agreed by the Parties, this Chapter does not apply to matters covered by Chapter 2, 6, 7 or 14.

2. Nothing in this Chapter shall affect the rights and obligations of either Party under Chapters 2, 6, 7 and 14.

ARTICLE 19.8

Dispute settlement

The provisions of this Chapter shall not be subject to dispute settlement under Chapter 21.

CHAPTER 20

SMALL AND MEDIUM-SIZED ENTERPRISES

ARTICLE 20.1

Objective

The Parties recognise the importance of the provisions of this Chapter as well as other provisions in this Agreement that seek to enhance cooperation between the Parties on matters of relevance to small and medium-sized enterprises (hereinafter referred to in this Chapter as 'SMEs') or that may otherwise be of particular benefit to SMEs.

ARTICLE 20.2

Information sharing

1. Each Party shall establish or maintain its own publicly accessible website containing information regarding this Agreement, including:

(a) the text of this Agreement, including all Annexes, in particular the tariff schedules and product-specific rules of origin;

(b) a summary of this Agreement; and

(c) information designed for SMEs that contains:

  (i) a description of the provisions in this Agreement that the Party considers to be relevant to SMEs; and

  (ii) any additional information that the Party considers to be useful for SMEs interested in benefitting from the opportunities provided by this Agreement.

2. Each Party shall include in the website referred to in paragraph 1 links to:

(a) the equivalent website of the other Party;

(b) the websites of its government authorities and other appropriate entities that provide information the Party considers useful to persons interested in trading, investing, or doing business in that Party; and

(c) the website of the EU-Japan Centre for Industrial Cooperation or of its successor organisation.

3. Each Party shall ensure that the linked websites referred to in subparagraph 2(b) provide information related to:

(a) customs legislation and procedures, as well as a description of the procedures, the practical steps, the forms, documents and other information required for importation into, exportation from, or transit through the customs territory of that Party;

(b) laws and regulations, including procedures, concerning intellectual property rights;

(c) technical regulations and conformity assessment procedures;

(d) sanitary and phytosanitary measures relevant for importation and exportation;

(e) publication of notices for government procurement in accordance with Article 10.4 as well as other relevant information;

(f) business registration procedures;

(g) taxes collected during the importation procedures, if applicable; and

(h) other information which the Party considers to be useful for SMEs.

4. Each Party shall include in the website referred to in paragraph 1 a link to a database that is electronically searchable by tariff nomenclature code and that includes, if the Party considers applicable, the following information with respect to access to its market:

(a) rates of customs duty to be applied by the Party to the originating goods of the other Party, the most-favoured-nation applied rates of customs duty and tariff rate quotas established by the Party;

(b) customs or other fees, including product-specific fees, imposed on or in connection with importation and exportation;

(c) other tariff measures;

(d) rules of origin;

(e) duty drawback, deferral or other types of relief that reduce, refund or exempt customs duties;

(f) criteria used to determine the customs value of goods;

(g) country of origin marking requirements, including placement and method of marking; and

(h) other relevant measures.

5. Each Party shall regularly, or when requested by the other Party, review the information and links referred to in paragraphs 1 to 4 to ensure that they are up-to-date and accurate.

6. Each Party shall work towards ensuring that information provided pursuant to this Article is presented in a manner that is easy to use for SMEs. Each Party shall endeavour to make the information available in English.

7. No fee shall be imposed on any person of either Party for access to the information provided pursuant to paragraphs 1 to 4.

ARTICLE 20.3

SME Contact Points

1. Each Party shall, upon the entry into force of this Agreement, designate a contact point for the implementation of this Chapter (hereinafter referred to in this Chapter as 'SME Contact Points') and notify the other Party of the contact details including information regarding the relevant officials. The Parties shall promptly notify each other of any change of those contact details.

2. The SME Contact Points shall, in accordance with each Party's rules and procedures, have the following functions:

(a) ensuring that the needs of SMEs are taken into account in the implementation of this Agreement;

(b) considering ways for strengthening the cooperation on matters of relevance to SMEs between the Parties in view of increasing trade and investment opportunities for SMEs;

(c) identifying ways and exchanging information for enabling SMEs of each Party to take advantage of new opportunities under this Agreement;

(d) monitoring the implementation of Article 20.2 and ensuring that the information provided by each Party is up-to-date and relevant for SMEs;

(e) regularly submitting a report on their activities and making appropriate recommendations to the Joint Committee; and

(f) considering any other matter of relevance to SMEs that is covered by this Agreement.

3. The SME Contact Points may, in accordance with each Party's rules and procedures, recommend to the Joint Committee the inclusion of additional information by the Parties in their respective websites referred to in Article 20.2.

4. The SME Contact Points shall endeavour to address any other matter of interest to SMEs in connection with the implementation of this Agreement, including by:

(a) exchanging information to assist the Parties in monitoring the implementation of this Agreement on matters of relevance to SMEs;

(b) participating in the work of specialised committees and working groups established under this Agreement, including matters of regulatory cooperation and non-tariff issues, and presenting to those specialised committees and working groups, in their respective areas of competence, specific matters of particular interest to SMEs, while avoiding duplication of work; and

(c) considering mutually acceptable solutions for improving the ability of SMEs to engage in trade and investment between the Parties.

5. The SME Contact Points shall meet when necessary and shall carry out their activities through the appropriate communication channels, which may include electronic mail, videoconference or other means.

6. The SME Contact Points may seek to cooperate with experts in the field of SMEs and external organisations, as appropriate, in carrying out their activities.

ARTICLE 20.4

Dispute settlement

The provisions of this Chapter shall not be subject to dispute settlement under Chapter 21.

CHAPTER 21

DISPUTE SETTLEMENT

SECTION A

Objective, scope and definitions

ARTICLE 21.1

Objective

The objective of this Chapter is to establish an effective and efficient mechanism for settling disputes between the Parties concerning the interpretation and application of the provisions of this Agreement with a view to reaching a mutually agreed solution.

ARTICLE 21.2

Scope

Unless otherwise provided for in this Agreement, this Chapter applies with respect to the settlement of any dispute between the Parties concerning the interpretation and application of the provisions of this Agreement.

ARTICLE 21.3

Definitions

For the purposes of this Chapter:

(a) 'arbitrator' means a member of a panel;

(b) 'cases of urgency' and 'matters of urgency' include those which concern goods or services that rapidly lose their quality, current condition or commercial value in a short period of time;

(c) 'Code of Conduct' means the Code of Conduct for Arbitrators referred to in Article 21.30;

(d) 'complaining Party' means the Party that requests the establishment of a panel pursuant to Article 21.7;

(e) 'covered provisions' means the provisions of this Agreement covered by this Chapter in accordance with Article 21.2;

(f) 'DSB' means the Dispute Settlement Body of the WTO;

(g) 'panel' means a panel established pursuant to Article 21.7;

(h) 'Party complained against' means the Party against which a dispute has been brought before a panel pursuant to Article 21.7; and

(i) 'Rules of Procedure' means the Rules of Procedure of a Panel referred to in Article 21.30.

SECTION B

Consultations and mediation

ARTICLE 21.4

Request for information

Before a request for consultations or mediation is made pursuant to Article 21.5 or 21.6 respectively, a Party may request in writing any relevant information with respect to a measure at issue. The Party to which that request is made shall make all efforts to provide the requested information in a written response to be submitted no later than 20 days after the date of receipt of the request.

ARTICLE 21.5

Consultations

1. The Parties shall endeavour to resolve any dispute referred to in Article 21.2 through consultations in good faith with a view to reaching a mutually agreed solution.

2. A Party may seek consultations by means of a written request to the other Party. In the request for consultations, the Party which requested consultations shall give the reasons for the request, including identification of the measure at issue and an indication of its factual basis and its legal basis specifying the relevant covered provisions.

3. During consultations each Party shall provide sufficient information to enable a full examination of the measure at issue including how that measure could affect the operation and application of this Agreement.

4. The Party to which the request for consultations is made shall reply to the request no later than 10 days after the date of receipt of the request. The Parties shall enter into consultations no later than 30 days after the date of receipt of the request. Consultations shall be deemed to be concluded no later than 45 days after the date of receipt of the request unless the Parties agree otherwise. Where both Parties consider that the case concerns matters of urgency, consultations shall be deemed to be concluded no later than 25 days after the date of receipt of the request unless the Parties agree otherwise.

5. Consultations may be held in person or by any other means of communication agreed by the Parties. Unless the Parties agree otherwise, consultations, if held in person, shall take place in the Party to which the request is made.

6. Consultations, including all information disclosed and positions taken by the Parties during those proceedings, shall be confidential and without prejudice to the rights of either Party in any further proceedings.

ARTICLE 21.6

Mediation

1. A Party may at any time request the other Party to enter into a mediation procedure with respect to any matter within the scope of this Chapter concerning a measure that adversely affects trade or investment between the Parties.

2. The Parties may at any time agree to enter into a mediation procedure which shall be initiated, conducted and terminated in accordance with the Mediation Procedure to be adopted by the Joint Committee at its first meeting pursuant to subparagraph 4(f) of Article 22.1.

3. If the Parties agree, the mediation procedure may continue while the panel procedures set out in Section C proceed.

SECTION C

Panel procedure

ARTICLE 21.7

Establishment of a panel

1. The Party that sought consultations pursuant to Article 21.5 may request the establishment of a panel if:

(a) the other Party does not respond to the request for consultations within 10 days after the date of its receipt, or does not enter into consultations within 30 days after the date of receipt of the request;

(b) the Parties agree not to enter into consultations; or

(c) the Parties fail to resolve the dispute through consultations within 45 days, or within 25 days in cases of urgency, after the date of receipt of the request for consultations, unless the Parties agree otherwise.

2. The request for the establishment of a panel pursuant to paragraph 1 shall be made in writing to the Party complained against. In its complaint, the complaining Party shall explicitly identify:

(a) the measure at issue;

(b) the legal basis specifying the relevant covered provisions in such a manner as to clearly present how such measure is inconsistent with those provisions; and

(c) the factual basis.

ARTICLE 21.8

Composition of a panel

1. A panel shall be composed of three arbitrators.

2. No later than 10 days after the date of receipt of the request for the establishment of a panel by the Party complained against, the Parties shall consult with a view to reaching an agreement on the composition of the panel.

3. If the Parties do not reach an agreement on the composition of the panel within the time period provided for in paragraph 2, each Party shall appoint an arbitrator from the sub-list for that Party established pursuant to Article 21.9 no later than five days after the expiry of the time period provided for in paragraph 2. If a Party fails to appoint an arbitrator within that time period, the Co-chair of the Joint Committee from the complaining Party shall select by lot, no later than five days after the expiry of the time period, an arbitrator from the sub-list for the Party that has failed to appoint an arbitrator established pursuant to Article 21.9. The Co-chair of the Joint Committee from the complaining Party may delegate the selection by lot of the arbitrator to his or her representative.

4. If the Parties do not reach an agreement on the chairperson of the panel within the time period provided for in paragraph 2, on request of a Party, the Co-chair of the Joint Committee from the complaining Party shall select by lot, no later than five days after the date of delivery of the request, the chairperson of the panel from the sub-list of chairpersons established pursuant to Article 21.9. That request shall be notified simultaneously to the other Party. The Co-chair of the Joint Committee from the complaining Party may delegate the selection by lot of the chairperson of the panel to his or her representative.

5. Should the lists provided for in Article 21.9 not be established or not contain at least nine individuals as referred to in that Article, the following procedures apply:

(a) for the selection of the chairperson:

(i) if the sub-list of chairpersons contains at least two individuals agreed by the Parties, the Co-chair of the Joint Committee from the complaining Party shall select by lot the chairperson from those individuals no later than five days after the date of delivery of the request referred to in paragraph 4;

(ii) if the sub-list of chairpersons contains one individual agreed by the Parties, that individual shall act as chairperson; or

(iii) if the Parties fail to select a chairperson pursuant to subparagraph (i) or (ii) or if the sub-list of chairpersons contains no individual agreed by the Parties, the Co-chair of the Joint Committee from the complaining Party shall, no later than five days after the date of delivery of the request referred to in paragraph 4, select by lot the chairperson from the individuals who had been formally proposed by a Party as chairperson at the time of establishing or updating the list of arbitrators referred to in Article 21.9. A Party may propose a new individual, if an individual who had been formally proposed as chairperson by that Party is no longer available; and

(b) for the selection of an arbitrator other than the chairperson:

(i) if the sub-list of a Party contains at least two individuals agreed by the Parties, that Party shall select an arbitrator from those individuals no later than five days after the expiry of the time period provided in paragraph 2;

(ii) if the sub-list of a Party contains one individual agreed by the Parties, that individual shall act as an arbitrator; or

(iii) if an arbitrator cannot be selected pursuant to subparagraph (i) or (ii) or if the sub-list of arbitrators of a Party contains no individual agreed by the Parties, the Co-chair of the Joint Committee from the complaining Party shall select an arbitrator applying *mutatis mutandis* the procedure referred to in subparagraph (a).

6. The date of establishment of the panel shall be the date on which the last of the three arbitrators has notified to the Parties the acceptance of his or her appointment.

ARTICLE 21.9

List of arbitrators

1. The Joint Committee shall, at its first meeting pursuant to paragraph 2 of Article 22.1, establish a list of at least nine individuals who are willing and able to serve as arbitrators. The list shall be composed of three sub-lists: a sub-list for each Party and a sub-list of individuals who are not nationals of either Party and who shall act as the chairperson of the panel. Each sub-list shall include at least three individuals. For the establishment or an update of the sub-list of chairpersons, each Party may propose up to three individuals. The Joint Committee will ensure that the number of individuals on the list of arbitrators is always maintained at the level required by this paragraph.

2. The Joint Committee may establish an additional list, consisting of individuals with demonstrated expertise in specific sectors covered by this Agreement, which may be used to compose the panel.

ARTICLE 21.10

Qualifications of arbitrators

All arbitrators shall:

(a) have demonstrated expertise in law, international trade and other matters covered by this Agreement and, in case of a chairperson, also have experience in arbitration proceedings;

(b) be independent of, and not be affiliated with or take instructions from, either Party;

(c) serve in their individual capacities and not take instructions from any organisation or government with regard to matters related to the dispute; and

(d) comply with the Code of Conduct.

ARTICLE 21.11

Replacement of arbitrators

If in arbitration proceedings under this Chapter, any of the arbitrators of the original panel is unable to participate, withdraws, or needs to be replaced because that arbitrator does not comply with the requirements of the Code of Conduct, the procedure set out in Article 21.8 shall apply.

ARTICLE 21.12

Functions of panels

The panel established pursuant to Article 21.7:

(a) shall make an objective assessment of the matter before it, including an objective assessment of the facts of the case and the applicability of, and conformity of the measures at issue with, the covered provisions;

(b) shall set out, in its decisions, the findings of fact and law and the rationale behind any findings and conclusions that it makes; and

(c) should consult regularly with the Parties and provide adequate opportunities for achieving a mutually agreed solution.

ARTICLE 21.13

Terms of reference

1. Unless the Parties agree otherwise no later than 10 days after the date of the establishment of the panel, the terms of reference of the panel shall be:

'to examine, in the light of the relevant covered provisions of this Agreement cited by the Parties, the matter referred to in the request for the establishment of the panel, to decide on the conformity of the measure at issue with the relevant covered provisions of this Agreement and to issue a report in accordance with Articles 21.18 and 21.19'.

2. If the Parties agree on other terms of reference than those referred to in paragraph 1, they shall notify the agreed terms of reference to the panel no later than three days after their agreement.

ARTICLE 21.14

Decision on urgency

If a Party so requests, the panel shall decide, no later than 15 days after the date of its establishment, whether a dispute concerns matters of urgency.

ARTICLE 21.15

Panel proceedings

1. Any hearing of the panel shall be open to the public unless the Parties agree otherwise or the submissions and arguments of a Party contain confidential information. Hearings held in closed session shall be confidential.

2. Unless the Parties agree otherwise, the venue shall alternate between the Parties with the first hearing to be held in the Party complained against.

3. The panel and the Parties shall treat as confidential any information submitted by a Party to the panel which that Party has designated as confidential. Where that Party submits a confidential version of its written submissions to the panel, it shall also, on request of the other Party, provide a non-confidential summary of the information contained in its submissions that could be disclosed to the public with an explanation as to why the non-disclosed information is confidential.

4. The deliberations of the panel shall be kept confidential.

5. The Parties shall be given the opportunity to attend any of the presentations, statements, arguments or rebuttals in the proceedings. The Parties shall make available to each other any information or written submissions submitted to the panel, including any comments on the descriptive part of the interim report, responses to questions of the panel and written comments on those responses.

6. The interim report and the final report shall be drafted without the presence of the Parties, and in light of the information provided and the statements made. The arbitrators shall assume full responsibility for the drafting of the reports and shall not delegate this responsibility to any other person.

7. The panel shall attempt to make its decisions, including its final report, by consensus. It may also make its decisions, including its final report, by majority vote where a decision cannot be arrived at by consensus. Dissenting opinions of arbitrators shall not be published.

8. The decisions of the panel shall be final and binding on the Parties. They shall be unconditionally accepted by the Parties. They shall not add to or diminish the rights and obligations of the Parties under this Agreement. They shall not be construed as creating rights for and obligations on persons.

ARTICLE 21.16

Rules of interpretation

The panel shall interpret the covered provisions in accordance with customary rules of interpretation of public international law including those codified in the Vienna Convention on the Law of Treaties. The panel shall also take into account relevant interpretations in panel and Appellate Body reports adopted by the DSB.

ARTICLE 21.17

Receipt of information

1. On request of a Party, or on its own initiative, the panel may seek from the Parties relevant information it considers necessary and appropriate. The Parties shall respond promptly and fully to any request by the panel for information.

2. On request of a Party, or on its own initiative, the panel may seek from any source any information, including confidential information, it considers appropriate. The panel also has the right to seek the opinion of experts as it considers appropriate.

3. Natural persons of a Party or legal persons established in a Party may submit *amicus curiae* briefs to the panel in accordance with the Rules of Procedure.

4. Any information obtained by the panel under this Article shall be made available to the Parties and the Parties may submit comments on that information to the panel.

ARTICLE 21.18

Interim report

1. The panel shall issue an interim report to the Parties setting out a descriptive part and its findings and conclusions no later than 120 days after the date of its establishment in a manner enabling the Parties to review it. When the panel considers that this deadline cannot be met, the chairperson of the panel shall notify the Parties in writing, stating the reasons for the delay and the date on which the panel plans to issue its interim report. Under no circumstances shall the delay exceed 30 days after the deadline.

2. Each Party may submit to the panel written comments and a written request to review precise aspects of the interim report no later than 15 days after the date of issuance of the interim report. After considering any written comments and requests by each Party on the interim report, the panel may modify the interim report and make any further examination it considers appropriate.

3. In cases of urgency,

(a) the panel shall make every effort to issue its interim report no later than 60 days after the date of its establishment and shall in no circumstances issue the interim report later than 75 days after the date of its establishment; and

(b) each Party may submit to the panel written comments and a written request to review precise aspects of the interim report no later than seven days after the date of issuance of the interim report.

ARTICLE 21.19

Final report

1. The panel shall issue its final report to the Parties no later than 30 days after the date of issuance of the interim report. When the panel considers that this deadline cannot be met, the chairperson of the panel shall notify the Parties in writing, stating the reasons for the delay and the date on which the panel plans to issue its final report. Under no circumstances shall the delay exceed 30 days after the deadline.

2. In cases of urgency, the panel shall make every effort to issue its final report no later than 15 days after the date of issuance of the interim report and shall in no circumstances issue the final report later than 30 days after the date of issuance of the interim report.

3. The final report shall include an adequate discussion of any written comments and requests made by the Parties on the interim report. The panel may, in its final report, suggest ways in which the final report could be implemented.

4. The Parties shall make the final report publicly available in its entirety no later than 10 days after the date of its issuance unless they decide, in order to protect confidential information, to publish the final report only in parts, or not to publish the final report.

ARTICLE 21.20

Compliance with the final report

1. The Party complained against shall take any measure necessary to comply promptly and in good faith with the final report issued pursuant to Article 21.19.

2. The Party complained against shall, no later than 30 days after the date of issuance of the final report, notify the complaining Party of the length of the reasonable period of time for compliance with the final report and the Parties shall endeavour to agree on the reasonable period of time required for compliance. If there is disagreement between the Parties on the length of the reasonable period of time, the complaining Party may, no later than 20 days after the date of receipt of the notification made in accordance with this paragraph by the Party complained against, request in writing the original panel to determine the length of the reasonable period of time. Such request shall be notified simultaneously to the Party complained against. The original panel shall notify its determination to the Parties no later than 30 days after the date of submission of the request.

3. The length of the reasonable period of time for compliance with the final report may be extended by mutual agreement of the Parties.

4. The Party complained against shall inform the complaining Party in writing of its progress to comply with the final report at least one month before the expiry of the reasonable period of time for compliance with the final report unless the Parties agree otherwise.

ARTICLE 21.21

Compliance review

1. The Party complained against shall, no later than the date of expiry of the reasonable period of time for compliance with the final report, notify the complaining Party of any measures taken to comply with the final report.

2. Where there is disagreement on the existence of measures taken to comply with the final report, or their consistency with the covered provisions, the complaining Party may request in writing the original panel to examine the matter. That request shall be notified simultaneously to the Party complained against.

3. The request referred to in paragraph 2 shall provide the factual and legal basis for the complaint, including the specific measures at issue, in such a manner as to clearly present how such measures are inconsistent with the relevant covered provisions.

4. The panel shall notify its decision to the Parties no later than 90 days after the date of referral of the matter.

ARTICLE 21.22

Temporary remedies in case of non-compliance

1. The Party complained against shall, on request of the complaining Party, enter into consultations with a view to agreeing on a mutually satisfactory compensation or any alternative arrangement if:

(a) in accordance with Article 21.21 the original panel finds that the measures taken to comply with the final report as notified by the Party complained against are inconsistent with the relevant covered provisions;

(b) the Party complained against fails to notify any measure taken to comply with the final report before the expiry of the reasonable period of time determined in accordance with paragraph 2 of Article 21.20; or

(c) the Party complained against notifies the complaining Party that it is impracticable to comply with the final report within the reasonable period of time determined in accordance with paragraph 2 of Article 21.20.

2. If the complaining Party decides not to make a request in accordance with paragraph 1 or if a request is made and no mutually satisfactory compensation nor any alternative arrangement has been agreed within 20 days after the date of receipt of the request made in accordance with paragraph 1, the complaining Party may notify the Party complained against in writing that it intends to suspend the application to the Party complained against of concessions or other obligations under the covered provisions. The notification shall specify the level of intended suspension of concessions or other obligations.

3. The complaining Party shall have the right to implement the suspension of concessions or other obligations referred to in the preceding paragraph 15 days after the date of receipt of the notification by the Party complained against, unless the Party complained against has requested arbitration in accordance with paragraph 6.

4. The suspension of concessions or other obligations:

(a) shall be at a level equivalent to the nullification or impairment that is caused by the failure of the Party complained against to comply with the final report; and

(b) may be applied to sectors that are subject to dispute settlement in accordance with Article 21.2 other than the sector or sectors in which the panel has found nullification or impairment, in particular if the complaining Party is of the view that such suspension is effective in inducing compliance.

5. The suspension of concessions or other obligations or the compensation or any alternative arrangement referred to in this Article shall be temporary and shall only apply until the inconsistency of the measure with the relevant covered provisions which has been found in the final report has been removed, or until the Parties have agreed on a mutually satisfactory compensation or any alternative arrangement.

6. If the Party complained against considers that the suspension of concessions or other obligations does not comply with paragraph 4, that Party may request in writing the original panel to examine the matter no later than 15 days after the date of receipt of the notification referred to in paragraph 2. That request shall be notified simultaneously to the complaining Party. The original panel shall notify to the Parties its decision on the matter no later than 30 days after the date of submission of the request. Concessions or other obligations shall not be suspended until the original panel has notified its decision. The suspension of concessions or other obligations shall be consistent with the decision.

ARTICLE 21.23

Compliance review after the adoption of temporary remedies

1. Upon the notification by the Party complained against to the complaining Party of the measure taken to comply with the final report:

(a) in a situation where the right to suspend concessions or other obligations has been exercised by the complaining Party in accordance with Article 21.22, the complaining Party shall terminate the suspension of concessions or other obligations no later than 30 days after the date of receipt of the notification, with the exception of the cases referred to in paragraph 2; or

(b) in a situation where mutually satisfactory compensation or an alternative arrangement has been agreed, the Party complained against may terminate the application of such compensation or arrangement no later than 30 days after the date of receipt of the notification, with the exception of the cases referred to in paragraph 2.

2. If the Parties do not reach an agreement on whether the measure notified in accordance with paragraph 1 is consistent with the relevant covered provisions within 30 days after the date of receipt of the notification, the complaining Party shall request in writing the original panel to examine the matter. That request shall be notified simultaneously to the Party complained against. The decision of the panel shall be notified to the Parties no later than 45 days after the date of submission of the request. If the panel decides that the measure notified in accordance with paragraph 1 is consistent with the relevant covered provisions, the suspension of concessions or other obligations, or the application of the compensation or alternative arrangement, shall be terminated no later than 15 days after the date of the decision. Where relevant, the level of suspension of concessions or other obligations, or of the compensation or alternative arrangement, shall be adapted in light of the decision of the panel.

ARTICLE 21.24

Suspension and termination of proceedings

On the joint request of the Parties, the panel shall suspend at any time the proceedings for a period agreed by the Parties not exceeding 12 consecutive months. In the event of such suspension, the relevant time periods shall be extended by the period of time for which the proceedings of the panel were suspended. The panel shall resume the proceedings at any time upon the joint request of the Parties or at the end of the agreed suspension period on the written request of a Party. The request shall be notified to the chairperson of the panel, as well as to the other Party, where applicable. If the proceedings of the panel have been suspended for more than 12 consecutive months, the authority for establishment of the panel shall lapse and the proceedings of the panel shall be terminated. The Parties may agree at any time to terminate the proceedings of the panel. The Parties shall jointly notify such agreement to the chairperson of the panel.

SECTION D

General provisions

ARTICLE 21.25

Administration of the dispute settlement procedure

1. Each Party shall:

(a) designate an office which shall be responsible for the administration of the dispute settlement procedure under this Chapter;

(b) be responsible for the operation and costs of its designated office; and

(c) notify the other Party in writing of the office's location and contact information no later than three months after the date of entry into force of this Agreement.

2. Notwithstanding paragraph 1, the Parties may agree to jointly entrust an external body with providing support for certain administrative tasks for the dispute settlement procedure under this Chapter.

ARTICLE 21.26

Mutually agreed solution

1. The Parties may reach a mutually agreed solution at any time with respect to any dispute referred to in Article 21.2.

2. If a mutually agreed solution is reached during panel proceedings or a mediation procedure, the Parties shall jointly notify the agreed solution to the chairperson of the panel or the mediator. Upon such notification, the panel proceedings or the mediation procedure shall be terminated.

3. Each Party shall take the measures necessary to implement the mutually agreed solution within the agreed time period.

4. No later than the date of expiry of the agreed time period, the implementing Party shall inform the other Party in writing of any measures it has taken to implement the mutually agreed solution.

ARTICLE 21.27

Choice of forum

1. Where a dispute arises with regard to the alleged inconsistency of a particular measure with an obligation under this Agreement and a substantially equivalent obligation under any other international agreement to which both Parties are party, including the WTO Agreement, the complaining Party may select the forum in which to settle the dispute.

2. Once a Party has selected the forum and initiated dispute settlement proceedings under this Chapter or under the other international agreement with respect to the particular measure referred to in paragraph 1, that Party shall not initiate dispute settlement proceedings in another forum with respect to that particular measure unless the forum selected first fails to make findings on the issues in dispute for jurisdictional or procedural reasons.

3. For the purpose of paragraph 2:

(a) dispute settlement proceedings under this Chapter are deemed to be initiated when a Party requests the establishment of a panel in accordance with paragraph 1 of Article 21.7;

(b) dispute settlement proceedings under the WTO Agreement are deemed to be initiated when a Party requests the establishment of a panel in accordance with Article 6 of the DSU; and

(c) dispute settlement proceedings under any other agreement are deemed to be initiated when a Party requests the establishment of a dispute settlement panel in accordance with the relevant provisions of that agreement.

4. Nothing in this Agreement shall preclude a Party from implementing the suspension of concessions or other obligations authorised by the DSB. A Party shall not invoke the WTO Agreement to preclude the other Party from suspending concessions or other obligations under the covered provisions.

ARTICLE 21.28

Time period

1. All time periods provided for in this Chapter shall be counted from the date following the act or fact to which they refer.

2. Any time period referred to in this Chapter may be modified for a particular dispute by agreement of the Parties. The panel may at any time propose to the Parties to modify any time period referred to in this Chapter, stating the reasons for the proposal. On request of a Party, the panel shall decide whether to modify the time period referred to in paragraph 2 and subparagraph 3(b) of Article 21.18, stating the reasons for its decision, *inter alia*, in view of the complexity of the particular dispute.

ARTICLE 21.29

Expenses

Unless the Parties agree otherwise, the expenses of the panel, including the remuneration of its arbitrators, shall be borne by the Parties in equal shares in accordance with the Rules of Procedure.

ARTICLE 21.30

Rules of Procedure and Code of Conduct

The panel proceedings provided for in this Chapter shall be conducted in accordance with the Rules of Procedure of a Panel and the Code of Conduct for Arbitrators, to be adopted by the Joint Committee at its first meeting pursuant to subparagraph 4(f) of Article 22.1.

CHAPTER 22

INSTITUTIONAL PROVISIONS

ARTICLE 22.1

Joint Committee

1. The Parties hereby establish a Joint Committee comprising representatives of both Parties.

2. The Joint Committee shall hold its first meeting within three months of the date of entry into force of this Agreement. Thereafter, the Joint Committee shall, unless otherwise agreed by the representatives of the Parties, meet once a year, or in urgent cases on request of either Party. The Joint Committee may meet in person or by other means, as agreed by the representatives of the Parties.

3. The meetings of the Joint Committee shall take place in the European Union or Japan alternately, unless otherwise agreed by the representatives of the Parties. The Joint Committee shall be co-chaired by the Member of the European Commission and a representative of Japan at ministerial level responsible for matters under this Agreement, or their respective delegates.

4. In order to ensure that this Agreement operates properly and effectively, the Joint Committee shall:

(a) review and monitor the implementation and operation of this Agreement and, if necessary, make appropriate recommendations to the Parties;

(b) supervise and coordinate, as appropriate, the work of all specialised committees, working groups and other bodies established under this Agreement, and recommend to them any necessary action;

(c) without prejudice to Chapter 21, seek to solve problems that may arise under this Agreement or resolve disputes that may arise regarding the interpretation or application of this Agreement;

(d) consider any other matter of interest under this Agreement as the representatives of the Parties may agree;

(e) adopt at its first meeting its rules of procedure; and

(f) adopt at its first meeting the Rules of Procedure of a Panel and the Code of Conduct for Arbitrators as referred to in Article 21.30, as well as the Mediation Procedure as referred to in paragraph 2 of Article 21.6.

5. In order to ensure that this Agreement operates properly and effectively, the Joint Committee may:

(a) establish or dissolve specialised committees, working groups or other bodies, other than those referred to in Articles 22.3 and 22.4, and determine their composition, function and tasks;

(b) allocate responsibilities to specialised committees, working groups or other bodies;

(c) provide information on issues falling within the scope of this Agreement to the public;

(d) recommend to the Parties any amendments to this Agreement or adopt decisions to amend this Agreement in instances specifically provided for in paragraph 4 of Article 23.2;

(e) adopt interpretations of the provisions of this Agreement, which shall be binding on the Parties and all specialised committees, working groups and other bodies set up under this Agreement, including panels established under Chapter 21; and

(f) take any other action in the exercise of its functions as the Parties may agree.

ARTICLE 22.2

Decisions and recommendations of the Joint Committee

1. The Joint Committee may take decisions where provided for in this Agreement. The decisions taken shall be binding on the Parties. Each Party shall take the measures necessary to implement the decisions taken.

2. The Joint Committee may make recommendations relevant for the implementation and operation of this Agreement.

3. All decisions and recommendations of the Joint Committee shall be taken by consensus and may be adopted either by meeting in person or in writing.

ARTICLE 22.3

Specialised committees

1. The following specialised committees are hereby established under the auspices of the Joint Committee:

(a) the Committee on Trade in Goods;

(b) the Committee on Rules of Origin and Customs-Related Matters;

(c) the Committee on Sanitary and Phytosanitary Measures;

(d) the Committee on Technical Barriers to Trade;

(e) the Committee on Trade in Services, Investment Liberalisation and Electronic Commerce;

(f) the Committee on Government Procurement;

(g) the Committee on Intellectual Property;

(h) the Committee on Trade and Sustainable Development;

(i) the Committee on Regulatory Cooperation; and

(j) the Committee on Cooperation in the Field of Agriculture.

2. The responsibilities and functions of the specialised committees referred to in paragraph 1 are defined, as appropriate, in the relevant Chapters of this Agreement and can be modified by a decision of the Joint Committee but their responsibilities shall remain within the scope of the Chapters for the implementation and operation of which they are responsible.

3. Unless otherwise provided for in this Agreement, the specialised committees shall:

(a) meet once a year, unless otherwise agreed by the representatives of the Parties to the specialised committees, or on request of a Party or of the Joint Committee;

(b) be composed of representatives of the Parties;

(c) be co-chaired, at an appropriate level, by the representatives of the Parties;

(d) hold their meetings in the European Union or Japan alternately, unless otherwise agreed by the representatives of the Parties to the specialised committees, or by any other appropriate means of communication;

(e) agree on their meeting schedules and set their agenda by consensus; and

(f) take all decisions and make recommendations by consensus either by meeting in person or in writing.

4. The specialised committees may adopt their rules of procedure. As long as they do not adopt their rules of procedure the rules of procedure for the Joint Committee apply *mutatis mutandis*.

5. The specialised committees may submit proposals for decisions to be adopted by the Joint Committee or take decisions in accordance with the relevant provisions of this Agreement.

6. On request of a Party or on referral from the relevant specialised committee, the Joint Committee may address matters that have not been resolved by the relevant specialised committee.

7. Each specialised committee shall inform the Joint Committee of the schedules and agenda of its meetings sufficiently in advance and shall report to the Joint Committee on results and conclusions from each of its meetings.

8. The existence of a specialised committee shall not prevent a Party from bringing any matter directly to the Joint Committee.

ARTICLE 22.4

Working groups

1. The Working Group on Wine and the Working Group on Motor Vehicles and Parts are hereby established under the auspices of the Committee on Trade in Goods. The responsibilities and functions of these working groups are defined in Article 2.35 and Article 20 of Annex 2-C.

2. The following working groups may be established in accordance with relevant Chapters:

(a) *ad hoc* working groups under the auspices of the Committee on Sanitary and Phytosanitary Measures;

(b) *ad hoc* technical working groups under the auspices of the Committee on Technical Barriers to Trade;

(c) *ad hoc* working groups under the auspices of the Committee on Regulatory Cooperation; and

(d) an Animal Welfare Technical Working Group under the auspices of the Joint Committee.

3. Unless otherwise provided for in this Agreement or unless otherwise agreed by the representatives of the Parties to the working groups, the working groups shall:

(a) meet once a year, or on request of a Party or of the Joint Committee;

(b) be co-chaired, at an appropriate level, by representatives of the Parties;

(c) hold their meetings alternately in the European Union or Japan, or by any other appropriate means of communication as agreed between the representatives of the Parties to the working groups;

(d) agree on their meeting schedules and set their agenda by consensus; and

(e) take all decisions and make recommendations by consensus either by meeting in person or in writing.

4. The working groups may adopt their own rules of procedure. As long as they do not adopt such rules of procedure, the rules of procedure of the Joint Committee apply *mutatis mutandis*.

5. The working groups shall inform the relevant specialised committees or the Joint Committee, as appropriate, of their schedule and agenda sufficiently in advance of their meetings. They shall report on their activities at each meeting of the relevant specialised committees or the Joint Committee, as appropriate.

6. The existence of a working group shall not prevent a Party from bringing any matter directly to the Joint Committee or the relevant specialised committees.

ARTICLE 22.5

Work of specialised committees, working groups and other bodies

In carrying out their functions, the specialised committees, working groups and other bodies established under this Agreement shall avoid duplication of their work.

ARTICLE 22.6

Contact points

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

2. The contact points shall:

(a) deliver and receive, unless otherwise provided for in this Agreement, all notifications and information to be provided between the Parties pursuant to this Agreement;

(b) facilitate any other communications between the Parties on any matter relating to this Agreement; and

(c) coordinate preparations for the meetings of the Joint Committee.

CHAPTER 23

FINAL PROVISIONS

ARTICLE 23.1

General review

Without prejudice to the provisions concerning review in other Chapters, the Parties shall undertake a general review of the implementation and operation of this Agreement in the 10th year following the date of entry into force of this Agreement, or at such times as may be agreed by the Parties.

ARTICLE 23.2

Amendments

1. This Agreement may be amended by agreement between the Parties.

2. Such amendments shall enter into force on the first day of the second month, or on such later date as may be agreed by the Parties, following the date on which the Parties notify each other that their respective applicable legal requirements and procedures for entry into force of such amendments have been completed. The Parties shall make such notification through an exchange of diplomatic notes between the European Union and the Government of Japan.

3. In accordance with the respective domestic legal procedures of the Parties, the Joint Committee may adopt decisions to amend this Agreement in the instances referred to in paragraph 4. Notwithstanding paragraph 2, such amendments shall be confirmed by and enter into force upon the exchange of diplomatic notes between the European Union and the Government of Japan, unless otherwise agreed by the Parties.

4. Paragraph 3 shall apply to:

(a) Annex 2-A, provided that the amendments are made in accordance with the amendment of the Harmonized System and include no change on the rates of customs duty to be applied by a Party to the originating goods of the other Party in accordance with Annex 2-A;

(b) Annex 2-C, Appendices 2-C-1 and 2-C-2;

(c) Annex 2-E;

(d) Chapter 3, Annexes 3-A to 3-F and Appendix 3-B-1;

(e) Annex 10;

(f) Annex 14-A;

(g) Annex 14-B; and

(h) provisions of this Agreement referring to provisions of international agreements or incorporating them into this Agreement, in case of amendments or successor agreements thereto.

ARTICLE 23.3

Entry into force

This Agreement shall enter into force on the first day of the second month following the date on which the Parties notify each other that their respective applicable legal requirements and procedures for entry into force of this Agreement have been completed, unless the Parties agree otherwise. The Parties shall make such notification through an exchange of diplomatic notes between the European Union and the Government of Japan.

ARTICLE 23.4

Termination

1. This Agreement shall remain in force unless terminated pursuant to paragraph 2.

2. Either Party may notify in writing the other Party of its intention to terminate this Agreement. The termination shall take effect six months after the date of receipt by the other Party of the notification, unless the Parties otherwise agree.

ARTICLE 23.5

No direct effect on persons

Nothing in this Agreement shall be construed as conferring rights or imposing obligations on persons, without prejudice to the rights and obligations of persons under other public international law.

ARTICLE 23.6

Annexes, appendices and footnotes

The Annexes and Appendices to this Agreement shall form an integral part of this Agreement. For greater certainty, the footnotes shall also form an integral part of this Agreement.

ARTICLE 23.7

Future accessions to the European Union

1. The European Union shall notify Japan of any request for accession of a third country to the European Union.

2. During the negotiations between the European Union and a third country referred to in paragraph 1, the European Union shall:

(a) on request of Japan and, to the extent possible, provide any information regarding any matter covered by this Agreement; and

(b) take into account any concerns expressed by Japan.

3. The Joint Committee shall examine any effects of accession of a third country to the European Union on this Agreement sufficiently in advance of the date of such accession.

4. To the extent necessary, the Parties shall, before the entry into force of the agreement on the accession of a third country to the European Union:

(a) amend this Agreement in accordance with Article 23.2; or

(b) put in place by decision of the Joint Committee any other necessary adjustments or transitional arrangements regarding this Agreement.

ARTICLE 23.8

Authentic texts

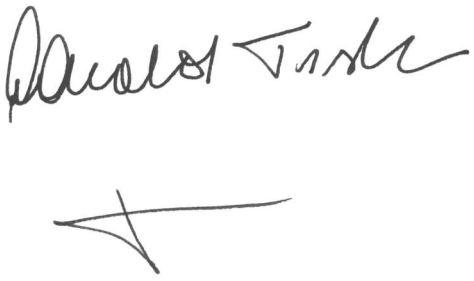
1. This Agreement is drawn up in duplicate in the Bulgarian, Croatian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish, Swedish and Japanese languages, all texts being equally authentic, except for Part 2 of Annex 2-A, Schedules of the European Union in Annexes I to IV to Annex 8-B and Section A of Part 2 of Annex 10, which are drawn up in duplicate in the Bulgarian, Croatian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish and Swedish languages, all of these texts being equally authentic.

2. In case of any divergence of interpretation, the text of the language in which this Agreement was negotiated shall prevail.

IN WITNESS WHEREOF, the undersigned, duly authorised to this effect, have signed this Agreement.

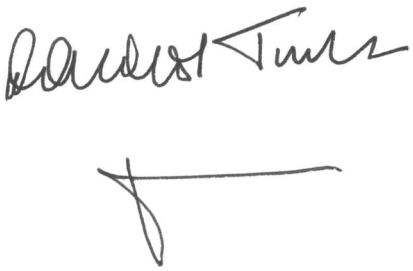
Съставено в Токио на седемнадесети юли две хиляди и осемнадесета година.
Hecho en Tokio, el diecisiete de julio de dos mil dieciocho.
V Tokiu dne sedmnáctého července dva tisíce osmnáct.
Udfærdiget i Tokyo den syttende juli to tusind og atten.
Geschehen zu Tokyo am siebzehnten Juli zweitausendachtzehn.
Kahe tuhande kaheksateistkümnenda aasta juulikuu seitsmeteistkümnendal päeval Tōkyōs.
Έγινε στο Τόκιο, στις δεκαεπτά Ιουλίου δύο χιλιάδες δεκαοκτώ.
Done at Tokyo on the seventeenth day of July in the year two thousand and eighteen.
Fait à Tokyo, le dix-sept juillet deux mille dix-huit.
Sastavljeno u Tokiju sedamnaestog srpnja godine dvije tisuće osamnaeste.
Fatto a Tokyo, addì diciassette luglio duemiladiciotto.
Tokijā, divtūkstoš astoņpadsmitā gada septiņpadsmitajā jūlijā.
Priimta du tūkstančiai aštuonioliktų metų liepos septynioliktą dieną Tokijuje.
Kelt Tokióban, a kétezer-tizennyolcadik év július havának tizenhetedik napján.
Magħmul f'Tokyo fis-sbatax-il jum ta' Lulju fis-sena elfejn u tmintax.
Gedaan te Tokio, zeventien juli tweeduizend achttien.
Sporządzono w Tokio dnia siedemnastego lipca roku dwa tysiące osiemnastego.
Feito em Tóquio aos dezassete dias do mês de julho de dois mil e dezoito.
Întocmit la Tokyo la șaptesprezece iulie două mii optsprezece.
V Tokiu sedemnásteho júla dvetisícosemnásť.
V Tokiu, sedemnajstega julija leta dva tisoč osemnajst.
Tehty Tokiossa seitsemäntenätoista päivänä heinäkuuta vuonna kaksituhattakahdeksantoista.
Som skedde i Tokyo den sjuttonde juli år tjugohundraarton.
二千十八年七月十七日に東京で、作成した。

За Европейския съюз
Por la Unión Europea
Za Evropskou unii
For Den Europæiske Union
Für die Europäische Union
Euroopa Liidu nimel
Για την Ευρωπαϊκή Ένωση
For the European Union
Pour l'Union européenne
Za Europsku uniju
Per l'Unione europea
Eiropas Savienības vārdā –
Europos Sąjungos vardu
Az Európai Unió részéről
Għall-Unjoni Ewropea
Voor de Europese Unie
W imieniu Unii Europejskiej
Pela União Europeia
Pentru Uniunea Europeană
Za Európsku úniu
Za Evropsko unijo
Euroopan unionin puolesta
För Europeiska unionen

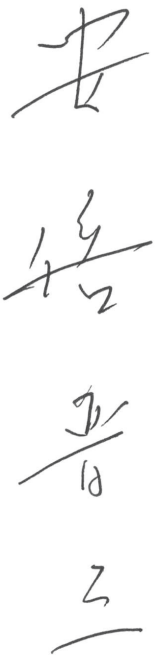


За Япония
Por Japón
Za Japonsko
For Japan
Für Japan
Jaapani nimel
Για την Ιαπωνία
For Japan
Pour le Japon
Za Japan
Per il Giappone
Japānas vārdā –
Japonijos vardu
Japán részéről
Għall-Ġappun
Voor Japan
W imieniu Japonii
Pelo Japão
Pentru Japonia
Za Japonsko
Za Japonsko
Japanin Puolesta
För Japan





欧州連合のために



日本国のために

ANNEX 2-A

TARIFF ELIMINATION AND REDUCTION

PART 1

General notes

1. For the purposes of Article 2.8, each Party shall entirely eliminate customs duties on originating goods of the other Party on the date of entry into force of this Agreement, unless otherwise provided for in this Annex.

2. For the purpose of implementing equal annual instalments, the following applies:

   (a) the reduction for the first year shall take place on the date of entry into force of this Agreement; and

   (b) the subsequent annual reductions shall take place on the first day of each following year.

3. For the purposes of this Annex, 'year' means:

   (a) in the case of Part 2, with respect to the first year, the 12-month period from the date of entry into force of this Agreement and, with respect to each subsequent year, the 12-month period after the end of the previous year; and

   (b) in the case of Part 3, with respect to the first year, the period from the date of entry into force of this Agreement until the following 31 March and, with respect to each subsequent year, the 12-month period starting on 1 April of that year.

4. The base rate of customs duty and the category for determining the interim rate of customs duty at each stage of reduction for a tariff line are specified for that tariff line in the Schedules of the European Union in Section B of Part 2 and of Japan in Section D of Part 3.

5. For the purposes of this Annex, unless otherwise provided for in Parts 2 and 3, 'base rate' means the starting point of elimination or reduction of customs duties.

6. Unless otherwise provided for in this Annex, for the purposes of the elimination or reduction of customs duties in accordance with this Annex, in the case of *ad valorem* duties any fraction less than 0.1 of a percentage point shall be rounded to the nearest one decimal place (in the case of 0.05 per cent, the fraction shall be rounded to 0.1 per cent), and in the case of specific duties any fraction smaller than 0.01 of one euro or one Japanese yen shall be rounded to the nearest two decimal places (in the case of 0.005, the fraction shall be rounded to 0.01).

7. This Annex is based on the Harmonized System, as amended on 1 January 2017 and:

   (a) in the case of Part 2, the eight-digit code of the tariff classification numbers of the European Union and the corresponding description for each tariff line referred to in the Schedule of the European Union are based on the combined nomenclature of the European Union (Combined Nomenclature of 1 January 2017); and

   (b) in the case of Part 3, the nine-digit code of the tariff classification numbers of Japan and the corresponding description for each tariff line referred to in the Schedule of Japan are based on the national nomenclature of Japan (Statistical Code Lists for Imports as of 1 April 2017).

8. For greater certainty, the tariff classification numbers and their corresponding descriptions referred to in the Schedule of each Party may be subject to change in case of any amendment to its nomenclature referred to in paragraph 7 in accordance with its laws, regulations or public notifications, and shall be referred to together with the correlation tables published by each Party in case of any change of nomenclature.

PART 2

Tariff elimination and reduction – the European Union

SECTION A

Notes for the Schedule of the European Union

1. For the purposes of Article 2.8, the following categories indicated in Column 'Category' in the Schedule of the European Union in Section B apply:

   (a) customs duties on originating goods classified under the tariff lines indicated with 'B3' shall be eliminated in four equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall thereafter be free of any customs duty;

(b) customs duties on originating goods classified under the tariff lines indicated with 'B5' shall be eliminated in six equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall thereafter be free of any customs duty;

(c) customs duties on originating goods classified under the tariff lines indicated with 'B7' shall be eliminated in eight equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall thereafter be free of any customs duty;

(d) customs duties on originating goods classified under the tariff lines indicated with 'B10' shall be eliminated in 11 equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall thereafter be free of any customs duty;

(e) customs duties on originating goods classified under the tariff lines indicated with 'B12' shall be eliminated in 13 equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall thereafter be free of any customs duty;

(f) customs duties on originating goods classified under the tariff lines indicated with 'B15' shall be eliminated in 16 equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall thereafter be free of any customs duty;

(g) customs duties on originating goods classified under the tariff lines indicated with 'EU10' shall remain at the base rate from the first year to the seventh year and be eliminated in four equal annual instalments beginning on the first day of the eighth year, and such goods shall thereafter be free of any customs duty;

(h) customs duties on originating goods classified under the tariff lines indicated with 'X' are excluded from reduction or elimination in this Agreement;

(i) customs duties (including the agricultural element of duty [1]) (marked as 'EA') where this element is mentioned as part of the base rate) on originating goods classified under the tariff lines indicated with 'R5' shall be reduced by the percentage indicated in the Schedule in six equal annual instalments beginning on the date of entry into force of this Agreement;

(j) customs duties (including the agricultural element of duty (marked as 'EA') where this element is mentioned as part of the base rate) on originating goods classified under the tariff lines indicated with 'R7' shall be reduced by the percentage indicated in the Schedule in eight equal annual instalments beginning on the date of entry into force of this Agreement;

(k) customs duties (including the agricultural element of duty (marked as 'EA') where this element is mentioned as part of the base rate) on originating goods classified under the tariff lines indicated with 'R10' shall be reduced by the percentage indicated in the Schedule in 11 equal annual instalments beginning on the date of entry into force of this Agreement; and

(l) the *ad valorem* component of the customs duties on the originating goods classified under the tariff lines indicated with 'entry price' shall be eliminated upon the date of entry into force of this Agreement; the tariff elimination shall only apply to the *ad valorem* component of the customs duties; the specific duty component of the customs duties resulting from the entry price system [2] on these originating goods shall be maintained.

2. The treatment of originating goods classified under the tariff lines indicated with 'S' in Column 'Note' in the Schedule of the European Union in Section B shall be subject to review pursuant to paragraphs 3 and 4 of Article 2.8.

[1] Legal reference for EA: Annex 1 to Commission Implementing Regulation (EU) 2016/1821 of 6 October 2016 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff.

[2] Legal reference for entry prices: Annex 2 to Commission Implementing Regulation (EU) 2016/1821 of 6 October 2016 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff.

SECTION B

Schedule of the European Union

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
I	SECTION I - LIVE ANIMALS; ANIMAL PRODUCTS																			
01	CHAPTER 1 - LIVE ANIMALS																			
0106	Other live animals																			
	– Mammals																			
0106 12 00	– – Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the sub-order Pinnipedia)		X																	
02	CHAPTER 2 - MEAT AND EDIBLE MEAT OFFAL																			
0208	Other meat and edible meat offal, fresh, chilled or frozen																			
0208 40	– Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)																			
0208 40 10	– – Whale meat		X																	
0208 40 80	– – Other		X																	
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal																			
	– Other, including edible flours and meals of meat or meat offal																			

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0210 92	– – Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the sub-order Pinnipedia)																			
0210 92 10	– – – Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)		X																	
03	CHAPTER 3 - FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES																			
0301	Live fish																			
	– Ornamental fish																			
0301 19 00	– – Other	7.5 %	B7	S	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	– Other live fish																			
0301 94	– – Atlantic and Pacific bluefin tuna (*Thunnus thynnus*, *Thunnus orientalis*)																			
0301 94 10	– – – Atlantic bluefin tuna (*Thunnus thynnus*)	16.0 %	B15		15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %
0301 94 90	– – – Pacific bluefin tuna (*Thunnus orientalis*)	16.0 %	B15		15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %
0301 95 00	– – Southern bluefin tuna (*Thunnus maccoyii*)	16.0 %	B15		15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304																			
	– Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus* (*Katsuwonus*) *pelamis*), excluding edible fish offal of subheadings 0302 91 to 0302 99																			

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0302 31	– – Albacore or longfinned tuna (*Thunnus alalunga*)																			
0302 31 90	– – – Other	22.0 %	B15		20.6 %	19.3 %	17.9 %	16.5 %	15.1 %	13.8 %	12.4 %	11.0 %	9.6 %	8.3 %	6.9 %	5.5 %	4.1 %	2.8 %	1.4 %	0.0 %
0302 33	– – Skipjack or stripe-bellied bonito																			
0302 33 90	– – – Other	22.0 %	B15		20.6 %	19.3 %	17.9 %	16.5 %	15.1 %	13.8 %	12.4 %	11.0 %	9.6 %	8.3 %	6.9 %	5.5 %	4.1 %	2.8 %	1.4 %	0.0 %
0302 36	– – Southern bluefin tuna (*Thunnus maccoyii*)																			
0302 36 90	– – – Other	22.0 %	B15		20.6 %	19.3 %	17.9 %	16.5 %	15.1 %	13.8 %	12.4 %	11.0 %	9.6 %	8.3 %	6.9 %	5.5 %	4.1 %	2.8 %	1.4 %	0.0 %
0302 39	– – Other																			
0302 39 80	– – – Other	22.0 %	B15		20.6 %	19.3 %	17.9 %	16.5 %	15.1 %	13.8 %	12.4 %	11.0 %	9.6 %	8.3 %	6.9 %	5.5 %	4.1 %	2.8 %	1.4 %	0.0 %
	– Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis* spp.), sardines (*Sardina pilchardus, Sardinops* spp.), sardinella (*Sardinella* spp.), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger* spp.), seerfishes (*Scomberomorus* spp.), jack and horse mackerel (*Trachurus* spp.), jacks, crevalles (*Caranx* spp.), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus* spp.), Pacific saury (*Cololabis saira*), scads (*Decapterus* spp.), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda* spp.), marlins, sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of subheadings 0302 91 to 0302 99																			
0302 42 00	– – Anchovies (*Engraulis* spp.)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 45	– – Jack and horse mackerel (*Trachurus* spp.)																			
0302 45 10	– – – Atlantic horse mackerel (*Trachurus trachurus*)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0302 45 30	– – – Chilean jack mackerel (*Trachurus murphyi*)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 45 90	– – – Other	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 47 00	– – Swordfish (*Xiphias gladius*)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
	– Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302 91 to 0302 99																			
0302 54	– – Hake (*Merluccius* spp., *Urophycis* spp.)																			
	– – – Hake of the genus *Merluccius*																			
0302 54 11	– – – – Cape hake (shallow-water hake) (*Merluccius capensis*) and deep-water hake (deepwater Cape hake) (*Merluccius paradoxus*)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 54 15	– – – – Southern hake (*Merluccius australis*)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 54 19	– – – – Other	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 54 90	– – – Hake of the genus *Urophycis*	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 59	– – Other																			
0302 59 90	– – – Other	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
	– Other fish, excluding edible fish offal of subheadings 0302 91 to 0302 99																			
0302 83 00	– – Toothfish (*Dissostichus* spp.)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0303	Fish, frozen, excluding fish fillets and other fish meat of heading 0304																			

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	– Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding edible fish offal of subheadings 0303 91 to 0303 99																			
0303 45	– – Atlantic and Pacific bluefin tuna (*Thunnus thynnus, Thunnus orientalis*)																			
	– – – Pacific bluefin tuna (*Thunnus orientalis*)																			
0303 45 99	– – – – Other	22.0 %	B15		20.6 %	19.3 %	17.9 %	16.5 %	15.1 %	13.8 %	12.4 %	11.0 %	9.6 %	8.3 %	6.9 %	5.5 %	4.1 %	2.8 %	1.4 %	0.0 %
0303 49	– – Other																			
0303 49 85	– – – Other	22.0 %	B15		20.6 %	19.3 %	17.9 %	16.5 %	15.1 %	13.8 %	12.4 %	11.0 %	9.6 %	8.3 %	6.9 %	5.5 %	4.1 %	2.8 %	1.4 %	0.0 %
	– Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0303 91 to 0303 99																			
0303 66	– – Hake (*Merluccius* spp., *Urophycis* spp.)																			
	– – – Hake of the genus *Merluccius*																			
0303 66 11	– – – – Cape hake (shallow-water hake) (*Merluccius capensis*) and deepwater hake (deepwater Cape hake) (*Merluccius paradoxus*)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0303 66 12	– – – – Argentine hake (Southwest Atlantic hake) (*Merluccius hubbsi*)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0303 66 13	– – – – Southern hake (*Merluccius australis*)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0303 66 19	– – – – Other	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0303 66 90	– – – Hake of the genus *Urophycis*	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	– Other fish, excluding edible fish offal of subheadings 0303 91 to 0303 99																			
0303 81	– – Dogfish and other sharks																			
0303 81 40	– – – Blue shark (*Prionace glauca*)	8.0 %	B7	S	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0303 81 90	– – – Other	8.0 %	B7	S	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0303 84	– – Sea bass (*Dicentrarchus* spp.)																			
0303 84 10	– – – European sea bass (*Dicentrarchus labrax*)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0303 84 90	– – – Other	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen																			
	– Fresh or chilled fillets of other fish																			
0304 45 00	– – Swordfish (*Xiphias gladius*)	18.0 %	B15		16.9 %	15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	9.0 %	7.9 %	6.8 %	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	0.0 %
	– Other, fresh or chilled																			
0304 53 00	– – Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0304 54 00	– – Swordfish (*Xiphias gladius*)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
	– Frozen fillets of other fish																			
0304 85 00	– – Toothfish (*Dissostichus* spp.)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0304 86 00	– – Herrings (*Clupea harengus, Clupea pallasii*)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	– Other, frozen																			
0304 96	– – Dogfish and other sharks																			
0304 96 10	– – – Picked dogfish (*Squalus acanthias*) and catsharks (*Scyliorhinus* spp.)	7.5 %	B7	S	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0304 96 20	– – – Porbeagle shark (*Lamna nasus*)	7.5 %	B7	S	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0304 96 30	– – – Blue shark (*Prionace glauca*)	7.5 %	B7	S	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0304 96 90	– – – Other	7.5 %	B7	S	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0304 97 00	– – Rays and skates (*Rajidae*)	7.5 %	B7	S	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0304 99	– – Other																			
	– – – Other																			
	– – – – Other																			
0304 99 99	– – – – – Other	7.5 %	B7	S	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption																			
	– Fish fillets, dried, salted or in brine, but not smoked																			
0305 39	– – Other																			
0305 39 50	– – – Lesser or Greenland halibut (*Reinhardtius hippoglossoides*), salted or in brine	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0305 39 90	– – – Other	16.0 %	B15		15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %
	– Fish, salted but not dried or smoked and fish in brine, other than edible fish offal																			

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0305 69	– – Other																			
0305 69 30	– – – Atlantic halibut (*Hippoglossus hippoglossus*)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption																			
	– Frozen																			
0306 12	– – Lobsters (*Homarus* spp.)																			
0306 12 90	– – – Other	16.0 %	B15		15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %
0306 17	– – Other shrimps and prawns																			
0306 17 94	– – – Shrimps of the genus *Crangon*, other than of the species *Crangon crangon*	12.0 %	B7		10.5 %	9.0 %	7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	– Live, fresh or chilled																			
0306 35	– – Cold-water shrimps and prawns (*Pandalus* spp., *Crangon crangon*)																			
	– – – Shrimps of the species *Crangon crangon*																			
0306 35 10	– – – – Fresh or chilled	18.0 %	B15		16.9 %	15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	9.0 %	7.9 %	6.8 %	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	0.0 %
0306 35 50	– – – – Other	18.0 %	B15		16.9 %	15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	9.0 %	7.9 %	6.8 %	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	0.0 %
0306 36	– – Other shrimps and prawns																			

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0306 36 50	– – – Shrimps of the genus *Crangon*, other than of the species *Crangon crangon*	18.0 %	B15		16.9 %	15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	9.0 %	7.9 %	6.8 %	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	0.0 %
	– Other																			
0306 91 00	– – Rock lobster and other sea crawfish (*Palinurus* spp., *Panulirus* spp., *Jasus* spp.)	12.5 %	B7		10.9 %	9.4 %	7.8 %	6.3 %	4.7 %	3.1 %	1.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0306 92	– – Lobsters (*Homarus* spp.)																			
0306 92 10	– – – Whole	8.0 %	B15		7.5 %	7.0 %	6.5 %	6.0 %	5.5 %	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	0.0 %
0306 94 00	– – Norway lobsters (*Nephrops norvegicus*)	12.0 %	B15		11.3 %	10.5 %	9.8 %	9.0 %	8.3 %	7.5 %	6.8 %	6.0 %	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	0.0 %
0306 95	– – Shrimps and prawns																			
	– – – Cold-water shrimps and prawns (*Pandalus* spp., *Crangon crangon*)																			
	– – – – Shrimps of the species *Crangon crangon*																			
0306 95 11	– – – – – Cooked by steaming or by boiling in water	18.0 %	B15		16.9 %	15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	9.0 %	7.9 %	6.8 %	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	0.0 %
0306 95 19	– – – – – Other	18.0 %	B15		16.9 %	15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	9.0 %	7.9 %	6.8 %	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	0.0 %
0306 95 20	– – – – *Pandalus* spp.	12.0 %	B7		10.5 %	9.0 %	7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	– – – Other shrimps and prawns																			
0306 95 30	– – – – Shrimps of the family Pandalidae, other than of the genus *Pandalus*	12.0 %	B7		10.5 %	9.0 %	7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0306 95 40	– – – – Shrimps of the genus *Crangon*, other than of the species *Crangon crangon*	18.0 %	B15		16.9 %	15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	9.0 %	7.9 %	6.8 %	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	0.0 %
0306 95 90	– – – – Other	12.0 %	B7		10.5 %	9.0 %	7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption																			
	– Scallops, including queen scallops, of the genera *Pecten*, *Chlamys* or *Placopecten*																			
0307 21 00	– – Live, fresh or chilled	8.0 %	B7	S	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0307 22	– – Frozen																			
0307 22 10	– – – Coquilles St Jacques (*Pecten maximus*)	8.0 %	B7	S	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0307 22 90	– – – Other	8.0 %	B7	S	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0307 29 00	– – Other	8.0 %	B7	S	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
05	CHAPTER 5 - PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED																			
0507	Ivory, tortoiseshell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products																			
0507 90 00	– Other		X																	
II	SECTION II - VEGETABLE PRODUCTS																			
07	CHAPTER 7 - EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS																			
0702 00 00	Tomatoes, fresh or chilled	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0707 00	Cucumbers and gherkins, fresh or chilled																			

CN 2017	Description	Base rate	Cat-egory	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0707 00 05	– Cucumbers	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0709	Other vegetables, fresh or chilled																			
	– Other																			
0709 91 00	– – Globe artichokes	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0709 93	– – Pumpkins, squash and gourds (*Cucurbita* spp.)																			
0709 93 10	– – – Courgettes	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
08	CHAPTER 8 - EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS																			
0805	Citrus fruit, fresh or dried																			
0805 10	– Oranges																			
	– – Sweet oranges, fresh																			
0805 10 22	– – – Navel oranges	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0805 10 24	– – – White oranges	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0805 10 28	– – – Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
	– Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids																			
0805 21	– – Mandarins (including tangerines and satsumas)																			
0805 21 10	– – – Satsumas	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0805 21 90	– – – Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0805 22 00	– – Clementines	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0805 29 00	– – Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0805 50	– Lemons (*Citrus limon, Citrus limonum*) and limes (*Citrus aurantifolia, Citrus latifolia*)																			
0805 50 10	– – Lemons (*Citrus limon, Citrus limonum*)	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0806	Grapes, fresh or dried																			
0806 10	– Fresh																			
0806 10 10	– – Table grapes	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0808	Apples, pears and quinces, fresh																			
0808 10	– Apples																			
0808 10 80	– – Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0808 30	– Pears																			
0808 30 90	– – Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh																			
0809 10 00	– Apricots	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
	– Cherries																			

CN 2017	Description	Base rate	Cat-egory	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0809 21 00	– – Sour cherries (*Prunus cerasus*)	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0809 29 00	– – Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0809 30	– Peaches, including nectarines																			
0809 30 10	– – Nectarines	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0809 30 90	– – Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0809 40	– Plums and sloes																			
0809 40 05	– – Plums	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
10	CHAPTER 10 - CEREALS																			
1006	Rice																			
1006 10	– Rice in the husk (paddy or rough)																			
1006 10 10	– – For sowing		X																	
	– – Other																			
1006 10 30	– – – Round grain		X																	
1006 10 50	– – – Medium grain		X																	
	– – – Long grain																			
1006 10 71	– – – – Of a length/width ratio greater than 2 but less than 3		X																	
1006 10 79	– – – – Of a length/width ratio equal to or greater than 3		X																	

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
1006 20	– Husked (brown) rice																			
	– – Parboiled																			
1006 20 11	– – – Round grain		X																	
1006 20 13	– – – Medium grain		X																	
	– – – Long grain																			
1006 20 15	– – – – Of a length/width ratio greater than 2 but less than 3		X																	
1006 20 17	– – – – Of a length/width ratio equal to or greater than 3		X																	
	– – Other																			
1006 20 92	– – – Round grain		X																	
1006 20 94	– – – Medium grain		X																	
	– – – Long grain																			
1006 20 96	– – – – Of a length/width ratio greater than 2 but less than 3		X																	
1006 20 98	– – – – Of a length/width ratio equal to or greater than 3		X																	
1006 30	– Semi-milled or wholly milled rice, whether or not polished or glazed																			
	– – Semi-milled rice																			
	– – – Parboiled																			
1006 30 21	– – – – Round grain		X																	

CN 2017	Description	Base rate	Cat-egory	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
1006 30 23	– – – – Medium grain		X																	
	– – – – Long grain																			
1006 30 25	– – – – – Of a length/width ratio greater than 2 but less than 3		X																	
1006 30 27	– – – – – Of a length/width ratio equal to or greater than 3		X																	
	– – – Other																			
1006 30 42	– – – – Round grain		X																	
1006 30 44	– – – – Medium grain		X																	
	– – – – Long grain																			
1006 30 46	– – – – – Of a length/width ratio greater than 2 but less than 3		X																	
1006 30 48	– – – – – Of a length/width ratio equal to or greater than 3		X																	
	– – Wholly milled rice																			
	– – – Parboiled																			
1006 30 61	– – – – Round grain		X																	
1006 30 63	– – – – Medium grain		X																	
	– – – – Long grain																			
1006 30 65	– – – – – Of a length/width ratio greater than 2 but less than 3		X																	
1006 30 67	– – – – – Of a length/width ratio equal to or greater than 3		X																	

CN 2017	Description	Base rate	Cat-egory	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	– – – Other																			
1006 30 92	– – – – Round grain		X																	
1006 30 94	– – – – Medium grain		X																	
	– – – – Long grain																			
1006 30 96	– – – – – Of a length/width ratio greater than 2 but less than 3		X																	
1006 30 98	– – – – – Of a length/width ratio equal to or greater than 3		X																	
1006 40 00	– Broken rice		X																	
11	CHAPTER 11 - PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN																			
1102	Cereal flours other than of wheat or meslin																			
1102 90	– Other																			
1102 90 50	– – Rice flour		X																	
1103	Cereal groats, meal and pellets																			
	– Groats and meal																			
1103 19	– – Of other cereals																			
1103 19 50	– – – Of rice		X																	
1103 20	– Pellets																			
1103 20 50	– – Of rice		X																	
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground																			

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	– Rolled or flaked grains																			
1104 19	– – Of other cereals																			
	– – – Other																			
1104 19 91	– – – – Flaked rice		X																	
12	CHAPTER 12 - OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER																			
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety *Cichorium intybus sativum*) of a kind used primarily for human consumption, not elsewhere specified or included																			
	– Seaweeds and other algae																			
1212 21 00	– – Fit for human consumption		X																	
1212 29 00	– – Other		X																	
IV	SECTION IV - PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES																			
16	CHAPTER 16 - PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES																			
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs																			
1604 20	– Other prepared or preserved fish																			
	– – Other																			
1604 20 90	– – – Of other fish	14.0 %	B7	S	12.3 %	10.5 %	8.8 %	7.0 %	5.3 %	3.5 %	1.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Cat-egory	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	– Shrimps and prawns																			
1605 21	– – Not in airtight containers																			
1605 21 10	– – – In immediate packings of a net content not exceeding 2 kg	20.0 %	B15		18.8 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %
1605 21 90	– – – Other	20.0 %	B15		18.8 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %
1605 29 00	– – Other	20.0 %	B15		18.8 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %
	– Molluscs																			
1605 56 00	– – Clams, cockles and arkshells	20.0 %	B15		18.8 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %
	– Other aquatic invertebrates																			
1605 69 00	– – Other	26.0 %	B15		24.4 %	22.8 %	21.1 %	19.5 %	17.9 %	16.3 %	14.6 %	13.0 %	11.4 %	9.8 %	8.1 %	6.5 %	4.9 %	3.3 %	1.6 %	0.0 %
18	CHAPTER 18 - COCOA AND COCOA PREPARATIONS																			
1806	Chocolate and other food preparations containing cocoa																			
1806 10	– Cocoa powder, containing added sugar or other sweetening matter																			
1806 10 15	– – Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8.0 %	R7 (-25 %)	S	7.8 %	7.5 %	7.3 %	7.0 %	6.8 %	6.5 %	6.3 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %
1806 10 20	– – Containing 5 % or more but less than 65 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8.0 % + 25.20 EUR/ 100 kg	R7 (-25 %)	S	7.8 %+ 24.41 EUR/ 100 kg	7.5 % + 23.63 EUR/ 100 kg	7.3 % + 22.84 EUR/ 100 kg	7.0 % + 22.05 EUR/ 100 kg	6.8 % + 21.26 EUR/ 100 kg	6.5 % + 20.48 EUR/ 100 kg	6.3 % + 19.69 EUR/ 100 kg	6.0 % + 18.90 EUR/ 100 kg	6.0 % + 18.90 EUR/ 100 kg	6.0 % + 18.90 EUR/ 100 kg	6.0 % + 18.90 EUR/ 100 kg	6.0 % + 18.90 EUR/ 100 kg	6.0 % + 18.90 EUR/ 100 kg	6.0 % + 18.90 EUR/ 100 kg	6.0 % + 18.90 EUR/ 100 kg	6.0 % + 18.90 EUR/ 100 kg

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
1806 10 30	– – Containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8.0 % + 31.40 EUR/ 100kg	R7 (-25 %)	S	7.8 % + 30.42 EUR/ 100 kg	7.5 % + 29.44 EUR/ 100 kg	7.3 % + 28.46 EUR/ 100 kg	7.0 % + 27.48 EUR/ 100 kg	6.8 % + 26.49 EUR/ 100 kg	6.5 % + 25.51 EUR/ 100 kg	6.3 % + 24.53 EUR/ 100 kg	6.0 % + 23.55 EUR/ 100 kg	6.0 % + 23.55 EUR/ 100 kg	6.0 % + 23.55 EUR/ 100 kg	6.0 % + 23.55 EUR/ 100 kg	6.0 % + 23.55 EUR/ 100 kg	6.0 % + 23.55 EUR/ 100 kg	6.0 % + 23.55 EUR/ 100 kg	6.0 % + 23.55 EUR/ 100 kg	6.0 % + 23.55 EUR/ 100 kg
1806 10 90	– – Containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8.0 % + 41.90 EUR/ 100 kg	R7 (-25 %)	S	7.8 % + 40.59 EUR/ 100 kg	7.5 % + 39.28 EUR/ 100 kg	7.3 % + 37.97 EUR/ 100 kg	7.0 %+ 36.66 EUR/ 100 kg	6.8 % + 35.35 EUR/ 100 kg	6.5 % + 34.04 EUR/ 100 kg	6.3 % + 32.73 EUR/ 100 kg	6.0 % + 31.43 EUR/ 100 kg	6.0 % + 31.43 EUR/ 100 kg	6.0 % + 31.43 EUR/ 100 kg	6.0 % + 31.43 EUR/ 100 kg	6.0 % + 31.43 EUR/ 100 kg	6.0 % + 31.43 EUR/ 100 kg	6.0 % + 31.43 EUR/ 100 kg	6.0 % + 31.43 EUR/ 100 kg	6.0 % + 31.43 EUR/ 100 kg
19	CHAPTER 19 - PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS																			
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included																			
1901 10 00	– Preparations suitable for infants or young children, put up for retail sale	7.6 % + EA	R10 (-66 %)		7.1 % + 0.940 EA	6.7 % + 0.880 EA	6.2 % + 0.820 EA	5.8 % + 0.760 EA	5.3 % + 0.700 EA	4.9 % + 0.640 EA	4.4 % + 0.580 EA	4.0 % + 0.520 EA	3.5 % + 0.460 EA	3.0 % + 0.400 EA	2.6 % + 0.340 EA	2.6 % + 0.340 EA	2.6 % + 0.340 EA	2.6 % + 0.340 EA	2.6 % + 0.340 EA	2.6 % + 0.340 EA
1901 20 00	– Mixes and doughs for the preparation of bakers' wares of heading 1905	7.6 % + EA	R7 (-25 %)		7.4 % + 0.968 EA	7.1 % + 0.937 EA	6.9 % + 0.906 EA	6.7 % + 0.875 EA	6.4 % + 0.843 EA	6.2 % + 0.812 EA	5.9 % + 0.781 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA
1901 90	– Other																			
	– – Other																			
1901 90 99	– – – Other	7.6 % + EA	R10 (-25 %)	S	7.4 % + 0.977 EA	7.3 % + 0.954 EA	7.1 % + 0.931 EA	6.9 % + 0.909 EA	6.7 % + 0.886 EA	6.6 % + 0.863 EA	6.4 % + 0.840 EA	6.2 % + 0.818 EA	6.0 % + 0.796 EA	5.9 % + 0.772 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included																			
1904 10	– Prepared foods obtained by the swelling or roasting of cereals or cereal products																			
1904 10 30	– – Obtained from rice		X																	
1904 10 90	– – Other	5.1 % + 33.60 EUR/ 100 kg	R7 (-50 %)	S	4.8 % + 31.50 EUR/ 100 kg	4.5 % + 29.40 EUR/ 100 kg	4.1 % + 27.30 EUR/ 100 kg	3.8 % + 25.20 EUR/ 100 kg	3.5 % + 23.10 EUR/ 100 kg	3.2 % + 21.00 EUR/ 100 kg	2.9 % + 18.90 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg
1904 20	– Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals																			
	– – Other																			
1904 20 95	– – – Obtained from rice		X																	
1904 20 99	– – – Other	5.1 % + 33.60 EUR/ 100 kg	R7 (-50 %)	S	4.8 % + 31.50 EUR/ 100 kg	4.5 % + 29.40 EUR/ 100 kg	4.1 % + 27.30 EUR/ 100 kg	3.8 % + 25.20 EUR/ 100 kg	3.5 % + 23.10 EUR/ 100 kg	3.2 % + 21.00 EUR/ 100 kg	2.9 % + 18.90 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg
1904 30 00	– Bulgur wheat	8.3 % + 25.70 EUR/ 100 kg	R10 (-25 %)	S	8.1 % + 25.12 EUR/ 100 kg	7.9 % + 24.53 EUR/ 100 kg	7.7 % + 23.95 EUR/ 100 kg	7.5 % + 23.36 EUR/ 100 kg	7.4 % + 22.78 EUR/ 100 kg	7.2 % + 22.20 EUR/ 100 kg	7.0 % + 21.61 EUR/ 100 kg	6.8 % + 21.03 EUR/ 100 kg	6.6 % + 20.44 EUR/ 100 kg	6.4 % + 19.86 EUR/ 100 kg	6.2 % + 19.28 EUR/ 100 kg	6.2 % + 19.28 EUR/ 100 kg	6.2 % + 19.28 EUR/ 100 kg	6.2 % + 19.28 EUR/ 100 kg	6.2 % + 19.28 EUR/ 100 kg	6.2 % + 19.28 EUR/ 100 kg
1904 90	– Other																			

CN 2017	Description	Base rate	Cat-egory	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
1904 90 10	– – Obtained from rice		X																	
1904 90 80	– – Other	8.3 % + 25.70 EUR/ 100 kg	R10 (-25 %)	S	8.1 % + 25.12 EUR/ 100 kg	7.9 % + 24.53 EUR/ 100 kg	7.7 % + 23.95 EUR/ 100 kg	7.5 % + 23.36 EUR/ 100 kg	7.4 % + 22.78 EUR/ 100 kg	7.2 % + 22.20 EUR/ 100 kg	7.0 % + 21.61 EUR/ 100 kg	6.8 % + 21.03 EUR/ 100 kg	6.6 % + 20.44 EUR/ 100 kg	6.4 % + 19.86 EUR/ 100 kg	6.2 % + 19.28 EUR/ 100 kg	6.2 % + 19.28 EUR/ 100 kg	6.2 % + 19.28 EUR/ 100 kg	6.2 % + 19.28 EUR/ 100 kg	6.2 % + 19.28 EUR/ 100 kg	6.2 % + 19.28 EUR/ 100 kg
20	CHAPTER 20 - PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS																			
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter																			
	– Grape juice (including grape must)																			
2009 61	– – Of a Brix value not exceeding 30																			
2009 61 10	– – – Of a value exceeding € 18 per 100 kg net weight	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
2009 69	– – Other																			
	– – – Of a Brix value exceeding 67																			
2009 69 19	– – – – Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
	– – – Of a Brix value exceeding 30 but not exceeding 67																			
	– – – – Of a value exceeding € 18 per 100 kg net weight																			
2009 69 51	– – – – – Concentrated	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
2009 69 59	– – – – – Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
21	CHAPTER 21 - MISCELLANEOUS EDIBLE PREPARATIONS																			
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof																			
	– Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee																			
2101 12	– – Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee																			
2101 12 92	– – – Preparations with a basis of these extracts, essences or concentrates of coffee	11.5 %	R5 (-50 %)	S	10.5 %	9.6 %	8.6 %	7.7 %	6.7 %	5.8 %	5.8 %	5.8 %	5.8 %	5.8 %	5.8 %	5.8 %	5.8 %	5.8 %	5.8 %	5.8 %
2101 12 98	– – – Other	9.0 % + EA	R10 (-50 %)	S	8.6 % + 0.954 EA	8.2 % + 0.909 EA	7.8 % + 0.863 EA	7.4 % + 0.818 EA	7.0 % + 0.772 EA	6.5 % + 0.727 EA	6.1 % + 0.681 EA	5.7 % + 0.636 EA	5.3 % + 0.590 EA	4.9 % + 0.545 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA
2101 20	– Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté																			
	– – Preparations																			
2101 20 98	– – – Other	6.5 % + EA	R10 (-50 %)	S	6.2 % + 0.954 EA	5.9 % + 0.909 EA	5.6 % + 0.863 EA	5.3 % + 0.818 EA	5.0 % + 0.772 EA	4.7 % + 0.727 EA	4.4 % + 0.681 EA	4.1 % + 0.636 EA	3.8 % + 0.590 EA	3.5 % + 0.545 EA	3.3 % + 0.500 EA	3.3 % + 0.500 EA	3.3 % + 0.500 EA	3.3 % + 0.500 EA	3.3 % + 0.500 EA	3.3 % + 0.500 EA
2105 00	Ice cream and other edible ice, whether or not containing cocoa																			
	– Containing by weight of milkfats																			

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
2105 00 91	– – 3 % or more but less than 7 %	8.0 % + 38.50 EUR/ 100 kg MAX 18.1 % + 7.00 EUR/ 100 kg	R5 (-70 %)	S	7.1 % + 34.01 EUR/ 100 kg MAX 16.0 % + 6.18 EUR/ 100 kg	6.1 % + 29.52 EUR/ 100 kg MAX 13.9 % + 5.37 EUR/ 100 kg	5.2 % + 25.03 EUR/ 100 kg MAX 11.8 % + 4.55 EUR/ 100 kg	4.3 % + 20.53 EUR/ 100 kg MAX 9.7 % + 3.73 EUR/ 100 kg	3.3 % + 16.04 EUR/ 100 kg MAX 7.5 % + 2.92 EUR/ 100 kg	2.4 % + 11.55 EUR/ 100 kg MAX 5.4 % + 2.10 EUR/ 100 kg	2.4 % + 11.55 EUR/ 100 kg MAX 5.4 % + 2.10 EUR/ 100 kg	2.4 % + 11.55 EUR/ 100 kg MAX 5.4 % + 2.10 EUR/ 100 kg	2.4 % + 11.55 EUR/ 100 kg MAX 5.4 % + 2.10 EUR/ 100 kg	2.4 % + 11.55 EUR/ 100 kg MAX 5.4 % + 2.10 EUR/ 100 kg	2.4 % + 11.55 EUR/ 100 kg MAX 5.4 % + 2.10 EUR/ 100 kg	2.4 % + 11.55 EUR/ 100 kg MAX 5.4 % + 2.10 EUR/ 100 kg	2.4 % + 11.55 EUR/ 100 kg MAX 5.4 % + 2.10 EUR/ 100 kg	2.4 % + 11.55 EUR/ 100 kg MAX 5.4 % + 2.10 EUR/ 100 kg	2.4 % + 11.55 EUR/ 100 kg MAX 5.4 % + 2.10 EUR/ 100 kg
2105 00 99	– – 7 % or more	7.9 % + 54.00 EUR/ 100 kg MAX 17.8 % + 6.90 EUR/ 100 kg	R5 (-70 %)	S	7.0 % + 47.70 EUR/ 100 kg MAX 15.7 % + 6.10 EUR/ 100 kg	6.1 % + 41.40 EUR/ 100 kg MAX 13.6 % + 5.29 EUR/ 100 kg	5.1 % + 35.10 EUR/ 100 kg MAX 11.6 % + 4.49 EUR/ 100 kg	4.2 % + 28.80 EUR/ 100 kg MAX 9.5 % + 3.68 EUR/ 100 kg	3.3 % + 22.50 EUR/ 100 kg MAX 7.4 % + 2.88 EUR/ 100 kg	2.4 % + 16.20 EUR/ 100 kg MAX 5.3 % + 2.07 EUR/ 100 kg	2.4 % + 16.20 EUR/ 100 kg MAX 5.3 % + 2.07 EUR/ 100 kg	2.4 % + 16.20 EUR/ 100 kg MAX 5.3 % + 2.07 EUR/ 100 kg	2.4 % + 16.20 EUR/ 100 kg MAX 5.3 % + 2.07 EUR/ 100 kg	2.4 % + 16.20 EUR/ 100 kg MAX 5.3 % + 2.07 EUR/ 100 kg	2.4 % + 16.20 EUR/ 100 kg MAX 5.3 % + 2.07 EUR/ 100 kg	2.4 % + 16.20 EUR/ 100 kg MAX 5.3 % + 2.07 EUR/ 100 kg	2.4 % + 16.20 EUR/ 100 kg MAX 5.3 % + 2.07 EUR/ 100 kg	2.4 % + 16.20 EUR/ 100 kg MAX 5.3 % + 2.07 EUR/ 100 kg	2.4 % + 16.20 EUR/ 100 kg MAX 5.3 % + 2.07 EUR/ 100 kg
2106	Food preparations not elsewhere specified or included																			
2106 10	– Protein concentrates and textured protein substances																			
2106 10 80	– – Other	0.0 % + EA	R7 (-70 %)	S	0.0 % + 0.912 EA	0.0 % + 0.825 EA	0.0 % + 0.737 EA	0.0 % + 0.650 EA	0.0 % + 0.562 EA	0.0 % + 0.475 EA	0.0 % + 0.387 EA	0.0 % + 0.300 EA	0.0 % + 0.300 EA	0.0 % + 0.300 EA	0.0 % + 0.300 EA	0.0 % + 0.300 EA	0.0 % + 0.300 EA	0.0 % + 0.300 EA	0.0 % + 0.300 EA	0.0 % + 0.300 EA
2106 90	– Other																			
	– – Other																			
2106 90 98	– – – Other	9.0 % + EA	R5 (-50 %)	S	8.3 % + 0.916 EA	7.5 % + 0.833 EA	6.8 % + 0.750 EA	6 % + 0.666 EA	5.3 % + 0.583 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA

CN 2017	Description	Base rate	Cat-egory	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
22	CHAPTER 22 - BEVERAGES, SPIRITS AND VINEGAR																			
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009																			
2204 30	– Other grape must																			
	– – Other																			
	– – – Of a density of 1.33 g/cm³ or less at 20 °C and of an actual alcoholic strength by volume not exceeding 1 % vol																			
2204 30 92	– – – – Concentrated	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
2204 30 94	– – – – Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
	– – – Other																			
2204 30 96	– – – – Concentrated	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
2204 30 98	– – – – Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
23	CHAPTER 23 - RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER																			
2309	Preparations of a kind used in animal feeding																			
2309 90	– Other																			
2309 90 10	– – Fish or marine mammal solubles	3.8 %	B7	S	3.3 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Cat-egory	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
VI	SECTION VI - PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES																			
29	CHAPTER 29 - ORGANIC CHEMICALS																			
	X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES																			
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only																			
	– Other																			
2933 92 00	– – Azinphos-methyl (ISO)	6.5 %	B3		4.9 %	3.3 %	1.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
2933 99	– – Other																			
2933 99 80	– – – Other	6.5 %	B3		4.9 %	3.3 %	1.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds																			
	– Other																			
2934 99	– – Other																			
2934 99 90	– – – Other	6.5 %	B3		4.9 %	3.3 %	1.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
32	CHAPTER 32 - TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS																			
3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid																			
	– Printing ink																			
3215 19	– – Other																			
3215 19 90	– – – Other	6.5 %	B3		4.9 %	3.3 %	1.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Cat-egory	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
3215 90	– Other																			
3215 90 70	– – Other	6.5 %	B7		5.7 %	4.9 %	4.1 %	3.3 %	2.4 %	1.6 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
VII	SECTION VII - PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF																			
39	CHAPTER 39 - PLASTICS AND ARTICLES THEREOF																			
	II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES																			
3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics																			
3923 10	– Boxes, cases, crates and similar articles																			
3923 10 90	– – Other	6.5 %	B10		5.9 %	5.3 %	4.7 %	4.1 %	3.5 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	– Sacks and bags (including cones)																			
3923 21 00	– – Of polymers of ethylene	6.5 %	B10		5.9 %	5.3 %	4.7 %	4.1 %	3.5 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
3926	Other articles of plastics and articles of other materials of headings 3901 to 3914																			
3926 90	– Other																			
	– – Other																			
3926 90 97	– – – Other	6.5 %	B7		5.7 %	4.9 %	4.1 %	3.3 %	2.4 %	1.6 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
40	CHAPTER 40 - RUBBER AND ARTICLES THEREOF																			
4011	New pneumatic tyres, of rubber																			
4011 30 00	– Of a kind used on aircraft	4.5 %	B3		3.4 %	2.3 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
4011 40 00	– Of a kind used on motorcycles	4.5 %	B3		3.4 %	2.3 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
4011 80 00	– Of a kind used on construction, mining or industrial handling vehicles and machines	4.0 %	EU10		4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
4011 90 00	– Other	4.0 %	B3		3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
XII	SECTION XII - FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR																			
64	CHAPTER 64 - FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES																			
6402	Other footwear with outer soles and uppers of rubber or plastics																			
	– Other footwear																			
6402 99	– – Other																			
6402 99 05	– – – Incorporating a protective metal toecap	17.0 %	B10		15.5 %	13.9 %	12.4 %	10.8 %	9.3 %	7.7 %	6.2 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	– – – Other																			
6402 99 10	– – – – With uppers of rubber	16.8 %	B10		15.3 %	13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	– – – – With uppers of plastics																			
	– – – – – Footwear with a vamp made of straps or which has one or several pieces cut out																			
6402 99 31	– – – – – – With sole and heel combined having a height of more than 3 cm	16.8 %	B10		15.3 %	13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
6402 99 39	– – – – – – Other	16.8 %	B10		15.3 %	13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
6402 99 50	– – – – – Slippers and other indoor footwear	16.8 %	B10		15.3 %	13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	– – – – – Other, with insoles of a length																			
6402 99 91	– – – – – – Of less than 24 cm	16.8 %	B10		15.3 %	13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	– – – – – – Of 24 cm or more																			
6402 99 93	– – – – – – – Footwear which cannot be identified as men's or women's footwear	16.8 %	B10		15.3 %	13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	– – – – – – – Other																			
6402 99 96	– – – – – – – – For men	16.8 %	B10		15.3 %	13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
6402 99 98	– – – – – – – – For women	16.8 %	B10		15.3 %	13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials																			
	– Footwear with outer soles of rubber or plastics																			
6404 19	– – Other																			
6404 19 10	– – – Slippers and other indoor footwear	16.9 %	B10		15.4 %	13.8 %	12.3 %	10.8 %	9.2 %	7.7 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
6404 19 90	– – – Other	16.9 %	B10		15.4 %	13.8 %	12.3 %	10.8 %	9.2 %	7.7 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
6404 20	– Footwear with outer soles of leather or composition leather																			
6404 20 10	– – Slippers and other indoor footwear	17.0 %	B10		15.5 %	13.9 %	12.4 %	10.8 %	9.3 %	7.7 %	6.2 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
6404 20 90	– – Other	17.0 %	B10		15.5 %	13.9 %	12.4 %	10.8 %	9.3 %	7.7 %	6.2 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
6405	Other footwear																			
6405 90	– Other																			

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
6405 90 10	– – With outer soles of rubber, plastics, leather or composition leather	17.0 %	B10		15.5 %	13.9 %	12.4 %	10.8 %	9.3 %	7.7 %	6.2 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
XIII	SECTION XIII - ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE																			
69	CHAPTER 69 - CERAMIC PRODUCTS																			
	I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS																			
6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths																			
6903 90	– Other																			
6903 90 90	– – Other	5.0 %	B3		3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
70	CHAPTER 70 - GLASS AND GLASSWARE																			
7002	Glass in balls (other than microspheres of heading 7018), rods or tubes, unworked																			
7002 20	– Rods																			
7002 20 10	– – Of optical glass	3.0 %	B3		2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
7002 20 90	– – Other	3.0 %	B3		2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)																			
	– Slivers, rovings, yarn and chopped strands																			
7019 19	– – Other																			
7019 19 10	– – – Of filaments	7.0 %	B5		5.8 %	4.7 %	3.5 %	2.3 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Cat-egory	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
XV	SECTION XV - BASE METALS AND ARTICLES OF BASE METAL																			
76	CHAPTER 76 - ALUMINIUM AND ARTICLES THEREOF																			
7604	Aluminium bars, rods and profiles																			
	– Of aluminium alloys																			
7604 29	– – Other																			
7604 29 90	– – – Profiles	7.5 %	B5		6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm																			
	– Not backed																			
7607 11	– – Rolled but not further worked																			
7607 11 90	– – – Of a thickness of not less than 0.021 mm but not more than 0.2 mm	7.5 %	B5		6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
7607 19	– – Other																			
7607 19 90	– – – Of a thickness of not less than 0.021 mm but not more than 0.2 mm	7.5 %	B5		6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated																			
7614 10 00	– With steel core	6.0 %	B5		5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
7616	Other articles of aluminium																			
	– Other																			

CN 2017	Description	Base rate	Cat-egory	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
7616 99	– – Other																			
7616 99 90	– – – Other	6.0 %	B5		5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
81	CHAPTER 81 - OTHER BASE METALS; CERMETS; ARTICLES THEREOF																			
8108	Titanium and articles thereof, including waste and scrap																			
8108 20 00	– Unwrought titanium; powders	5.0 %	B5		4.2 %	3.3 %	2.5 %	1.7 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8108 90	– Other																			
8108 90 50	– – Plates, sheets, strip and foil	7.0 %	B5		5.8 %	4.7 %	3.5 %	2.3 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
82	CHAPTER 82 - TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL																			
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock-drilling or earth-boring tools																			
8207 30	– Tools for pressing, stamping or punching																			
8207 30 10	– – For working metal	2.7 %	B3		2.0 %	1.4 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor																			
	– Other																			
8211 92 00	– – Other knives having fixed blades	8.5 %	B5		7.1 %	5.7 %	4.3 %	2.8 %	1.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8211 93 00	– – Knives having other than fixed blades	8.5 %	B5		7.1 %	5.7 %	4.3 %	2.8 %	1.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
XVI	SECTION XVI - MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES																			
84	CHAPTER 84 - NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF																			
8407	Spark-ignition reciprocating or rotary internal combustion piston engines																			
8407 90	– Other engines																			
	– – Of a cylinder capacity exceeding 250 cm³																			
	– – – Other																			
8407 90 90	– – – – Of a power exceeding 10 kW	4.2 %	B3		3.2 %	2.1 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)																			
8408 20	– Engines of a kind used for the propulsion of vehicles of Chapter 87																			
8408 20 10	– – For the industrial assembly of: pedestrian-controlled tractors of subheading 8701 10; motor vehicles of heading 8703; motor vehicles of heading 8704 with an engine of a cylinder capacity of less than 2,500 cm³; motor vehicles of heading 8705	2.7 %	B3		2.0 %	1.4 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8408 90	– Other engines																			
	– – Other																			
	– – – New, of a power																			
8408 90 41	– – – – Not exceeding 15 kW	4.2 %	B3		3.2 %	2.1 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8408 90 43	– – – – Exceeding 15 kW but not exceeding 30 kW	4.2 %	B3		3.2 %	2.1 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8408 90 45	– – – – Exceeding 30 kW but not exceeding 50 kW	4.2 %	B3		3.2 %	2.1 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8408 90 47	– – – – Exceeding 50 kW but not exceeding 100 kW	4.2 %	B3		3.2 %	2.1 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8408 90 61	– – – – Exceeding 100 kW but not exceeding 200 kW	4.2 %	B3		3.2 %	2.1 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8411	Turbojets, turbopropellers and other gas turbines																			
	– Turbojets																			
8411 12	– – Of a thrust exceeding 25 kN																			
8411 12 80	– – – Of a thrust exceeding 132 kN	2.7 %	B3		2.0 %	1.4 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	– Other gas turbines																			
8411 82	– – Of a power exceeding 5,000 kW																			
8411 82 80	– – – Of a power exceeding 50,000 kW	4.1 %	B3		3.1 %	2.1 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	– Parts																			
8411 91 00	– – Of turbojets or turbopropellers	2.7 %	B3		2.0 %	1.4 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8411 99 00	– – Other	4.1 %	B3		3.1 %	2.1 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8412	Other engines and motors																			
	– Hydraulic power engines and motors																			
8412 29	– – Other																			
	– – – Other																			

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8412 29 81	– – – – Hydraulic fluid power motors	4.2 %	B3		3.2 %	2.1 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	– Pneumatic power engines and motors																			
8412 31 00	– – Linear acting (cylinders)	4.2 %	B3		3.2 %	2.1 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated																			
8415 10	– Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or 'split-system'																			
8415 10 90	– – Split-system	2.5 %	B3		1.9 %	1.3 %	0.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	– Other																			
8415 81 00	– – Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	2.7 %	B3		2.0 %	1.4 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment																			
8427 20	– Other self-propelled trucks																			
	– – With a lifting height of 1 m or more																			
8427 20 19	– – – Other	4.5 %	B3		3.4 %	2.3 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430																			
8431 20 00	– Of machinery of heading 8427	4.0 %	B3		3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8456	Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electrochemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines																			
8456 30	– Operated by electrodischarge processes																			
	– – Numerically controlled																			
8456 30 11	– – – Wire-cut	3.5 %	B3		2.6 %	1.8 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8458	Lathes (including turning centres) for removing metal																			
	– Horizontal lathes																			
8458 11	– – Numerically controlled																			
8458 11 20	– – – Turning centres	2.7 %	B3		2.0 %	1.4 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	– – – Automatic lathes																			
8458 11 41	– – – – Single spindle	2.7 %	B3		2.0 %	1.4 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8458 11 49	– – – – Multi-spindle	2.7 %	B3		2.0 %	1.4 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8458 11 80	– – – Other	2.7 %	B3		2.0 %	1.4 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8482	Ball or roller bearings																			
8482 10	– Ball bearings																			
8482 10 10	– – With greatest external diameter not exceeding 30 mm	8.0 %	B7		7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8482 10 90	– – Other	8.0 %	B7		7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8482 20 00	– Tapered roller bearings, including cone and tapered roller assemblies	8.0 %	B7		7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8482 30 00	– Spherical roller bearings	8.0 %	B5		6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8482 40 00	– Needle roller bearings	8.0 %	B7		7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8482 50 00	– Other cylindrical roller bearings	8.0 %	B7		7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8482 80 00	– Other, including combined ball/roller bearings	8.0 %	B5		6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	– Parts																			
8482 91	– – Balls, needles and rollers																			
8482 91 90	– – – Other	7.7 %	B5		6.4 %	5.1 %	3.9 %	2.6 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8482 99 00	– – Other	8.0 %	B5		6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)																			
8483 10	– Transmission shafts (including cam shafts and crank shafts) and cranks																			
	– – Cranks and crank shafts																			
8483 10 21	– – – Of cast iron or cast steel	4.0 %	B5		3.3 %	2.7 %	2.0 %	1.3 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8483 10 25	– – – Of open-die forged steel	4.0 %	B5		3.3 %	2.7 %	2.0 %	1.3 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8483 10 29	– – – Other	4.0 %	B5		3.3 %	2.7 %	2.0 %	1.3 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8483 10 50	– – Articulated shafts	4.0 %	B5		3.3 %	2.7 %	2.0 %	1.3 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8483 20 00	– Bearing housings, incorporating ball or roller bearings	6.0 %	B5		5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
85	CHAPTER 85 - ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES																			
8501	Electric motors and generators (excluding generating sets)																			
	– Other DC motors; DC generators																			
8501 32 00	– – Of an output exceeding 750 W but not exceeding 75 kW	2.7 %	B3		2.0 %	1.4 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8504	Electrical transformers, static converters (for example, rectifiers) and inductors																			
	– Other transformers																			
8504 32 00	– – Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	3.7 %	B3		2.8 %	1.9 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8504 33 00	– – Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	3.7 %	B3		2.8 %	1.9 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8506	Primary cells and primary batteries																			
8506 10	– Manganese dioxide																			
	– – Alkaline																			
8506 10 11	– – – Cylindrical cells	4.7 %	B3		3.5 %	2.4 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8506 10 18	– – – Other	4.7 %	B3		3.5 %	2.4 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8506 40 00	– Silver oxide	4.7 %	B3		3.5 %	2.4 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8506 50	– Lithium																			
8506 50 10	– – Cylindrical cells	4.7 %	B3		3.5 %	2.4 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8506 50 30	– – Button cells	4.7 %	B3		3.5 %	2.4 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8506 50 90	– – Other	4.7 %	B3		3.5 %	2.4 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8506 80	– Other primary cells and primary batteries																			
8506 80 80	– – Other	4.7 %	B3		3.5 %	2.4 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8506 90 00	– Parts	4.7 %	B3		3.5 %	2.4 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8507	Electric accumulators, including separators therefor, whether or not rectangular (including square)																			
8507 20	– Other lead-acid accumulators																			
8507 20 80	– – Other	3.7 %	B7		3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512																			
8513 10 00	– Lamps	5.7 %	B3		4.3 %	2.9 %	1.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8513 90 00	– Parts	5.7 %	B3		4.3 %	2.9 %	1.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8519	Sound recording or sound reproducing apparatus																			
8519 20	– Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment																			

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	– – Other																			
8519 20 91	– – – With laser reading system	9.5 %	B5		7.9 %	6.3 %	4.8 %	3.2 %	1.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock																			
	– Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles																			
8527 21	– – Combined with sound recording or reproducing apparatus																			
	– – – Other																			
8527 21 70	– – – – With laser reading system	14.0 %	B7		12.3 %	10.5 %	8.8 %	7.0 %	5.3 %	3.5 %	1.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	– – – – Other																			
8527 21 92	– – – – – Of the cassette-type with an analogue and digital reading system	14.0 %	B7		12.3 %	10.5 %	8.8 %	7.0 %	5.3 %	3.5 %	1.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8527 21 98	– – – – – Other	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus																			
	– Other monitors																			
8528 59 00	– – Other	14.0 %	B10		12.7 %	11.5 %	10.2 %	8.9 %	7.6 %	6.4 %	5.1 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	– Projectors																			
8528 69	– – Other																			

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8528 69 80	– – – Other	14.0 %	B10		12.7 %	11.5 %	10.2 %	8.9 %	7.6 %	6.4 %	5.1 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8528 72	– – Other, colour																			
8528 72 10	– – – Television projection equipment	14.0 %	B5		11.7 %	9.3 %	7.0 %	4.7 %	2.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8528 72 20	– – – Apparatus incorporating a video recorder or reproducer	14.0 %	B5		11.7 %	9.3 %	7.0 %	4.7 %	2.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	– – – Other																			
8528 72 30	– – – – With integral tube	14.0 %	B5		11.7 %	9.3 %	7.0 %	4.7 %	2.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8528 72 40	– – – – With a screen of the liquid crystal display (LCD) technology	14.0 %	B5		11.7 %	9.3 %	7.0 %	4.7 %	2.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8528 72 60	– – – – With a screen of the plasma display panel (PDP) technology	14.0 %	B5		11.7 %	9.3 %	7.0 %	4.7 %	2.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8528 72 80	– – – – Other	14.0 %	B5		11.7 %	9.3 %	7.0 %	4.7 %	2.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517																			
8537 10	– For a voltage not exceeding 1,000 V																			
	– – Other																			
8537 10 91	– – – Programmable memory controllers	2.1 %	B5		1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8537 10 98	– – – Other	2.1 %	B5		1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8540	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode ray tubes, television camera tubes)																			
	– Cathode ray television picture tubes, including video monitor cathode ray tubes																			
8540 11 00	– – Colour	14.0 %	B5		11.7 %	9.3 %	7.0 %	4.7 %	2.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
XVII	SECTION XVII - VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT																			
86	CHAPTER 86 - RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTROMECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS																			
8601	Rail locomotives powered from an external source of electricity or by electric accumulators																			
8601 10 00	– Powered from an external source of electricity	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8601 20 00	– Powered by electric accumulators	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8602	Other rail locomotives; locomotive tenders																			
8602 10 00	– Diesel-electric locomotives	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8602 90 00	– Other	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604																			
8603 10 00	– Powered from an external source of electricity	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8603 90 00	– Other	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8604 00 00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8605 00 00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8606	Railway or tramway goods vans and wagons, not self-propelled																			
8606 10 00	– Tank wagons and the like	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8606 30 00	– Self-discharging vans and wagons, other than those of subheading 8606 10	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
	– Other																			
8606 91	– – Covered and closed																			
8606 91 10	– – – Specially designed for the transport of highly radioactive materials (*Euratom*)	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8606 91 80	– – – Other	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8606 92 00	– – Open, with non-removable sides of a height exceeding 60 cm	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8606 99 00	– – Other	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8607	Parts of railway or tramway locomotives or rolling stock																			
	– Bogies, bissel-bogies, axles and wheels, and parts thereof																			

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8607 11 00	– – Driving bogies and bissel-bogies	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8607 12 00	– – Other bogies and bissel-bogies	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8607 19	– – Other, including parts																			
8607 19 10	– – – Axles, assembled or not; wheels and parts thereof	2.7 %	B12		2.5 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	0.0 %	0.0 %	0.0 %	0.0 %
8607 19 90	– – – Parts of bogies, bissel-bogies and the like	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
	– Brakes and parts thereof																			
8607 21	– – Air brakes and parts thereof																			
8607 21 10	– – – Of cast iron or cast steel	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8607 21 90	– – – Other	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8607 29 00	– – Other	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8607 30 00	– Hooks and other coupling devices, buffers, and parts thereof	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
	– Other																			
8607 91	– – Of locomotives																			
8607 91 10	– – – Axle-boxes and parts thereof	3.7 %	B12		3.4 %	3.1 %	2.8 %	2.6 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.9 %	0.6 %	0.3 %	0.0 %	0.0 %	0.0 %	0.0 %
8607 91 90	– – – Other	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8607 99	– – Other																			
8607 99 10	– – – Axle-boxes and parts thereof	3.7 %	B12		3.4 %	3.1 %	2.8 %	2.6 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.9 %	0.6 %	0.3 %	0.0 %	0.0 %	0.0 %	0.0 %
8607 99 80	– – – Other	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8608 00 00	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
87	CHAPTER 87 - VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING STOCK, AND PARTS AND ACCESSORIES THEREOF																			
8701	Tractors (other than tractors of heading 8709)																			
8701 20	– Road tractors for semi-trailers																			
8701 20 10	– – New	16.0 %	B12		14.8 %	13.5 %	12.3 %	11.1 %	9.8 %	8.6 %	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %
	– Other, of an engine power																			
8701 91	– – Not exceeding 18 kW																			
8701 91 90	– – – Other	7.0 %	B12		6.5 %	5.9 %	5.4 %	4.8 %	4.3 %	3.8 %	3.2 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	0.0 %	0.0 %	0.0 %	0.0 %
8701 92	– – Exceeding 18 kW but not exceeding 37 kW																			
8701 92 90	– – – Other	7.0 %	B12		6.5 %	5.9 %	5.4 %	4.8 %	4.3 %	3.8 %	3.2 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	0.0 %	0.0 %	0.0 %	0.0 %
8701 93	– – Exceeding 37 kW but not exceeding 75 kW																			
8701 93 90	– – – Other	7.0 %	B12		6.5 %	5.9 %	5.4 %	4.8 %	4.3 %	3.8 %	3.2 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	0.0 %	0.0 %	0.0 %	0.0 %
8701 94	– – Exceeding 75 kW but not exceeding 130 kW																			
8701 94 90	– – – Other	7.0 %	B12		6.5 %	5.9 %	5.4 %	4.8 %	4.3 %	3.8 %	3.2 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	0.0 %	0.0 %	0.0 %	0.0 %
8701 95	– – Exceeding 130 kW																			
8701 95 90	– – – Other	7.0 %	B12		6.5 %	5.9 %	5.4 %	4.8 %	4.3 %	3.8 %	3.2 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8702	Motor vehicles for the transport of ten or more persons, including the driver																			
8702 10	– With only compression-ignition internal combustion piston engine (diesel or semi-diesel)																			
	– – Of a cylinder capacity exceeding 2,500 cm³																			
8702 10 11	– – – New	16.0 %	B12		14.8 %	13.5 %	12.3 %	11.1 %	9.8 %	8.6 %	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %
8702 10 19	– – – Used	16.0 %	B12		14.8 %	13.5 %	12.3 %	11.1 %	9.8 %	8.6 %	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %
	– – Of a cylinder capacity not exceeding 2,500 cm³																			
8702 10 99	– – – Used	10.0 %	B12		9.2 %	8.5 %	7.7 %	6.9 %	6.2 %	5.4 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %
8702 20	– With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion																			
8702 20 10	– – Of a cylinder capacity exceeding 2,500 cm³	16.0 %	B12		14.8 %	13.5 %	12.3 %	11.1 %	9.8 %	8.6 %	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %
8702 30	– With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion																			
8702 30 10	– – Of a cylinder capacity exceeding 2,800 cm³	16.0 %	B12		14.8 %	13.5 %	12.3 %	11.1 %	9.8 %	8.6 %	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %
8702 30 90	– – Of a cylinder capacity not exceeding 2,800 cm³	10.0 %	B12		9.2 %	8.5 %	7.7 %	6.9 %	6.2 %	5.4 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %
8702 40 00	– With only electric motor for propulsion	10.0 %	B12		9.2 %	8.5 %	7.7 %	6.9 %	6.2 %	5.4 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8702 90	– Other																			
	– – With spark-ignition internal combustion piston engine																			
	– – – Of a cylinder capacity exceeding 2,800 cm³																			
8702 90 11	– – – – New	16.0 %	B12		14.8 %	13.5 %	12.3 %	11.1 %	9.8 %	8.6 %	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %
8702 90 19	– – – – Used	16.0 %	B12		14.8 %	13.5 %	12.3 %	11.1 %	9.8 %	8.6 %	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %
	– – – Of a cylinder capacity not exceeding 2,800 cm³																			
8702 90 31	– – – – New	10.0 %	B12		9.2 %	8.5 %	7.7 %	6.9 %	6.2 %	5.4 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %
8702 90 90	– – With other engines	10.0 %	B12		9.2 %	8.5 %	7.7 %	6.9 %	6.2 %	5.4 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars																			
8703 10	– Vehicles specially designed for travelling on snow; golf cars and similar vehicles																			
8703 10 11	– – Vehicles specially designed for travelling on snow, with compression-ignition internal combustion piston engine (diesel or semi-diesel), or with spark-ignition internal combustion piston engine	5.0 %	B7		4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 10 18	– – Other	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	– Other vehicles, with only spark-ignition internal combustion reciprocating piston engine																			
8703 21	– – Of a cylinder capacity not exceeding 1,000 cm³																			

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8703 21 10	– – – New	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 21 90	– – – Used	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 22	– – Of a cylinder capacity exceeding 1,000 cm³ but not exceeding 1,500 cm³																			
8703 22 10	– – – New	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 22 90	– – – Used	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 23	– – Of a cylinder capacity exceeding 1,500 cm³ but not exceeding 3,000 cm³																			
	– – – New																			
8703 23 11	– – – – Motor caravans	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 23 19	– – – – Other	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 23 90	– – – Used	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 24	– – Of a cylinder capacity exceeding 3,000 cm³																			
8703 24 10	– – – New	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 24 90	– – – Used	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	– Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel)																			
8703 31	– – Of a cylinder capacity not exceeding 1,500 cm³																			
8703 31 10	– – – New	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 31 90	– – – Used	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8703 32	– – Of a cylinder capacity exceeding 1,500 cm³ but not exceeding 2,500 cm³																			
	– – – New																			
8703 32 11	– – – – Motor caravans	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 32 19	– – – – Other	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 32 90	– – – Used	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 33	– – Of a cylinder capacity exceeding 2,500 cm³																			
	– – – New																			
8703 33 11	– – – – Motor caravans	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 33 19	– – – – Other	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 33 90	– – – Used	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 40	– Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power																			
8703 40 10	– – New	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 40 90	– – Used	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 50 00	– Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8703 60	– Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power																			
8703 60 10	– – New	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 60 90	– – Used	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 70 00	– Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 80	– Other vehicles, with only electric motor for propulsion																			
8703 80 10	– – New	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 80 90	– – Used	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 90 00	– Other	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704	Motor vehicles for the transport of goods																			
	– Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel)																			
8704 21	– – Of a gross vehicle weight not exceeding 5 tonnes																			
8704 21 10	– – – Specially designed for the transport of highly radioactive materials (*Euratom*)	3.5 %	B7		3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	– – – Other																			

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	– – – – With engines of a cylinder capacity exceeding 2,500 cm³																			
8704 21 31	– – – – – New	22.0 %	B7		19.3 %	16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 21 39	– – – – – Used	22.0 %	B7		19.3 %	16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	– – – – With engines of a cylinder capacity not exceeding 2,500 cm³																			
8704 21 91	– – – – – New	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 21 99	– – – – – Used	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 22	– – Of a gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes																			
8704 22 10	– – – Specially designed for the transport of highly radioactive materials (*Euratom*)	3.5 %	B7		3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	– – – Other																			
8704 22 91	– – – – New	22.0 %	B7		19.3 %	16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 22 99	– – – – Used	22.0 %	B7		19.3 %	16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 23	– – Of a gross vehicle weight exceeding 20 tonnes																			
8704 23 10	– – – Specially designed for the transport of highly radioactive materials (*Euratom*)	3.5 %	B7		3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	– – – Other																			
8704 23 91	– – – – New	22.0 %	B7		19.3 %	16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 23 99	– – – – Used	22.0 %	B7		19.3 %	16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	– Other, with spark-ignition internal combustion piston engine																			
8704 31	– – Of a gross vehicle weight not exceeding 5 tonnes																			
8704 31 10	– – – Specially designed for the transport of highly radioactive materials (*Euratom*)	3.5 %	B7		3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	– – – Other																			
	– – – – With engines of a cylinder capacity exceeding 2,800 cm³																			
8704 31 31	– – – – – New	22.0 %	B7		19.3 %	16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 31 39	– – – – – Used	22.0 %	B7		19.3 %	16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	– – – – With engines of a cylinder capacity not exceeding 2,800 cm³																			
8704 31 91	– – – – – New	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 31 99	– – – – – Used	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 32	– – Of a gross vehicle weight exceeding 5 tonnes																			
8704 32 10	– – – Specially designed for the transport of highly radioactive materials (*Euratom*)	3.5 %	B7		3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	– – – Other																			
8704 32 91	– – – – New	22.0 %	B7		19.3 %	16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 32 99	– – – – Used	22.0 %	B7		19.3 %	16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Cat-egory	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8704 90 00	– Other	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8706 00	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705																			
	– Chassis for tractors of heading 8701; chassis for motor vehicles of heading 8702, 8703 or 8704, with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2,500 cm^3 or with a spark-ignition internal combustion piston engine of a cylinder capacity exceeding 2,800 cm^3																			
8706 00 11	– – For vehicles of heading 8702 or 8704	19.0 %	B7		16.6 %	14.3 %	11.9 %	9.5 %	7.1 %	4.8 %	2.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8706 00 19	– – Other	6.0 %	B7		5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	– Other																			
8706 00 91	– – For vehicles of heading 8703	4.5 %	B7		3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8706 00 99	– – Other	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705																			
8707 10	– For the vehicles of heading 8703																			
8707 10 10	– – For industrial assembly purposes	4.5 %	B7		3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8707 10 90	– – Other	4.5 %	B7		3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8707 90	– Other																			

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8707 90 10	– – For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm³; Special purpose motor vehicles of heading 8705	4.5 %	B7		3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8707 90 90	– – Other	4.5 %	B7		3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8708	Parts and accessories of the motor vehicles of headings 8701 to 8705																			
8708 10	– Bumpers and parts thereof																			
8708 10 90	– – Other	4.5 %	B3		3.4 %	2.3 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	– Other parts and accessories of bodies (including cabs)																			
8708 21	– – Safety seat belts																			
8708 21 90	– – – Other	4.5 %	B5		3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8708 70	– Road wheels and parts and accessories thereof																			
	– – Other																			
8708 70 50	– – – Wheels of aluminium; parts and accessories of wheels, of aluminium	4.5 %	B5		3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8708 70 99	– – – Other	4.5 %	B5		3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8708 80	– Suspension systems and parts thereof (including shock-absorbers)																			

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
	– – Other																			
8708 80 55	– – – Anti roll bars; other torsion bars	3.5 %	B5		2.9 %	2.3 %	1.8 %	1.2 %	0.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	– – – Other																			
8708 80 91	– – – – Of closed-die forged steel	4.5 %	B5		3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8708 80 99	– – – – Other	3.5 %	B5		2.9 %	2.3 %	1.8 %	1.2 %	0.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	– Other parts and accessories																			
8708 91	– – Radiators and parts thereof																			
	– – – Other																			
8708 91 35	– – – – Radiators	4.5 %	B3		3.4 %	2.3 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	– – – – Parts																			
8708 91 91	– – – – – Of closed-die forged steel	4.5 %	B3		3.4 %	2.3 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8708 91 99	– – – – – Other	3.5 %	B3		2.6 %	1.8 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8708 92	– – Silencers (mufflers) and exhaust pipes; parts thereof																			
8708 92 20	– – – For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm^3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm^3; Vehicles of heading 8705	3.0 %	B3		2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8708 93	– – Clutches and parts thereof																			
8708 93 10	– – – For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm³; Vehicles of heading 8705	3.0 %	B3		2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8708 93 90	– – – Other	4.5 %	B3		3.4 %	2.3 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8708 95	– – Safety airbags with inflator system; parts thereof																			
8708 95 10	– – – For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm³; Vehicles of heading 8705	3.0 %	B3		2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8708 99	– – Other																			
8708 99 93	– – – – Of closed-die forged steel	4.5 %	B5		3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars																			
8711 10 00	– With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm³	8.0 %	B5		6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8711 20	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm³ but not exceeding 250 cm³																			
8711 20 10	– – Scooters	8.0 %	B5		6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	– – Other, of a cylinder capacity																			
8711 20 92	– – – Exceeding 50 cm³ but not exceeding 125 cm³	8.0 %	B5		6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8711 20 98	– – – Exceeding 125 cm³ but not exceeding 250 cm³	8.0 %	B5		6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8711 30	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm³ but not exceeding 500 cm³																			
8711 30 10	– – Of a cylinder capacity exceeding 250 cm³ but not exceeding 380 cm³	6.0 %	B5		5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8711 30 90	– – Of a cylinder capacity exceeding 380 cm³ but not exceeding 500 cm³	6.0 %	B5		5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8711 40 00	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm³ but not exceeding 800 cm³	6.0 %	B3		4.5 %	3.0 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
8711 50 00	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm³	6.0 %	B3		4.5 %	3.0 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8711 60	– With electric motor for propulsion																			
8711 60 10	– – Bicycles, tricycles and quadricycles, with pedal assistance, with an auxiliary electric motor with a continuous rated power not exceeding 250 watts	6.0 %	B5		5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8711 60 90	– – Other	6.0 %	B5		5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8711 90 00	– Other	6.0 %	B5		5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8714	Parts and accessories of vehicles of headings 8711 to 8713																			
8714 10	– Of motorcycles (including mopeds)																			
8714 10 10	– – Brakes and parts thereof	3.7 %	B3		2.8 %	1.9 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8714 10 20	– – Gear boxes and parts thereof	3.7 %	B3		2.8 %	1.9 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8714 10 30	– – Road wheels and parts and accessories thereof	3.7 %	B3		2.8 %	1.9 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8714 10 40	– – Silencers (mufflers) and exhaust pipes; parts thereof	3.7 %	B3		2.8 %	1.9 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8714 10 50	– – Clutches and parts thereof	3.7 %	B3		2.8 %	1.9 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8714 10 90	– – Other	3.7 %	B3		2.8 %	1.9 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
XVIII	SECTION XVIII - OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF																			
90	CHAPTER 90 - OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF																			
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked																			
	– Objective lenses																			
9002 11 00	– – For cameras, projectors or photographic enlargers or reducers	6.7 %	B3		5.0 %	3.4 %	1.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection																			
9011 20	– Other microscopes, for photomicrography, cinephotomicrography or microprojection																			
9011 20 90	– – Other	6.7 %	B5		5.6 %	4.5 %	3.4 %	2.2 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
9029	Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes																			
9029 10 00	– Revolution counters, production counters, taximeters, milometers, pedometers and the like	1.9 %	B5		1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
9029 20	– Speed indicators and tachometers; stroboscopes																			
	– – Speed indicators and tachometers																			

CN 2017	Description	Base rate	Cat-egory	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
9029 20 31	– – – Speed indicators for vehicles	2.6 %	B5		2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
9029 20 38	– – – Other	2.6 %	B5		2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
9029 20 90	– – Stroboscopes	2.6 %	B5		2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
9029 90 00	– Parts and accessories	2.2 %	B5		1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
XX	SECTION XX - MISCELLANEOUS MANUFACTURED ARTICLES																			
96	CHAPTER 96 - MISCELLANEOUS MANUFACTURED ARTICLES																			
9607	Slide fasteners and parts thereof																			
9607 20	– Parts																			
9607 20 10	– – Of base metal, including narrow strips mounted with chain scoops of base metal	6.7 %	B5		5.6 %	4.5 %	3.4 %	2.2 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
9620 00	Monopods, bipods, tripods and similar articles																			
9620 00 91	– – Of plastics or of aluminium	6.0 %	B5		5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

PART 3

Tariff elimination and reduction - Japan

SECTION A

Notes for the Schedule of Japan

1. For the purposes of Article 2.8, the following categories indicated in Column 'Category' in the Schedule of Japan in Section D apply:

   (a) in addition to customs duties on originating goods classified under the tariff lines which are not listed in the Schedule of Japan, customs duties on originating goods classified under the tariff lines indicated with 'A' shall be eliminated entirely, and these goods shall be duty-free as from the date of entry into force of this Agreement;

   (b) customs duties on originating goods classified under the tariff lines indicated with 'B3' shall be eliminated in four equal annual instalments, and these goods shall be duty-free as from 1 April of the fourth year;

   (c) customs duties on originating goods classified under the tariff lines indicated with 'B5' shall be eliminated in six equal annual instalments, and these goods shall be duty-free as from 1 April of the sixth year;

   (d) customs duties on originating goods classified under the tariff lines indicated with 'B5*' shall be eliminated as follows:

      (i) the customs duties shall be reduced by 20 per cent of the base rate on the date of entry into force of this Agreement; and

      (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in five equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the sixth year;

   (e) customs duties on originating goods classified under the tariff lines indicated with 'B5**' shall be eliminated as follows:

      (i) the customs duties shall be reduced by 50 per cent of the base rate on the date of entry into force of this Agreement; and

      (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in five equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the sixth year;

   (f) customs duties on originating goods classified under the tariff lines indicated with 'B5***' shall remain at the base rate until 31 March of the fifth year, and these goods shall be duty-free as from 1 April of the sixth year;

   (g) customs duties on originating goods classified under the tariff lines indicated with 'B5****' shall be eliminated as follows:

      (i) the customs duties shall be reduced to 25 per cent *ad valorem* and 40 yen per kilogramme on the date of entry into force of this Agreement; and

      (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in five equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the sixth year;

   (h) customs duties on originating goods classified under the tariff lines indicated with 'B5*****' shall be eliminated as follows:

      (i) the customs duties shall be reduced to 35 per cent *ad valorem* and 40 yen per kilogramme on the date of entry into force of this Agreement; and

      (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in five equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the sixth year;

   (i) customs duties on originating goods classified under the tariff lines indicated with 'B7' shall be eliminated in eight equal annual instalments, and these goods shall be duty-free as from 1 April of the eighth year;

(j) customs duties on originating goods classified under the tariff lines indicated with 'B7*' shall be eliminated as follows:

(i) the customs duties shall be reduced by 50 per cent of the base rate on the date of entry into force of this Agreement; and

(ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in seven equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the eighth year;

(k) customs duties on originating goods classified under the tariff lines indicated with 'B7**' shall be eliminated as follows:

(i) the customs duties shall be reduced by 20 per cent of the base rate on the date of entry into force of this Agreement;

(ii) the customs duties shall remain at the level set out in subparagraph (i) until 31 March of the third year; and

(iii) the customs duties shall be eliminated from the level set out in subparagraph (i) in five equal annual instalments beginning on 1 April of the fourth year, and these goods shall be duty-free as from 1 April of the eighth year;

(l) customs duties on originating goods classified under the tariff lines indicated with 'B8' shall be eliminated in nine equal annual instalments, and these goods shall be duty-free as from 1 April of the ninth year;

(m) customs duties on originating goods classified under the tariff lines indicated with 'B9*' shall be eliminated as follows:

(i) the customs duties shall be reduced to 2.2 per cent *ad valorem* on the date of entry into force of this Agreement; and

(ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in nine equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the 10th year;

(n) customs duties on originating goods classified under the tariff lines indicated with 'B10' shall be eliminated in 11 equal annual instalments, and these goods shall be duty-free as from 1 April of the 11th year;

(o) customs duties on originating goods classified under the tariff lines indicated with 'B10*' shall be eliminated as follows:

(i) the customs duties shall be reduced by 50 per cent of the base rate on the date of entry into force of this Agreement; and

(ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in 10 equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the 11th year;

(p) customs duties on originating goods classified under the tariff lines indicated with 'B10**' shall be:

(i) from the date of entry into force of this Agreement until 31 March of the 10th year, the difference between:

(A) the sum of:

(1) the value per kilogramme obtained by multiplying the value of the customs duty per kilogramme by a Coefficient which shall be the difference between 100 per cent plus the rate set out in Column 3 of the table below and the value obtained by dividing the value per kilogramme set out in Column 2 of the table below by 897.59 yen per kilogramme; and

(2) the value per kilogramme set out in Column 2 of the table below; and

1	2	3
Year	Value per kilogramme (yen)	Rate (%)
1	307.87	4.3
2	269.50	3.7
3	231.13	3.2

1	2	3
Year	Value per kilogramme (yen)	Rate (%)
4	192.75	2.7
5	154.38	2.2
6	128.65	1.8
7	102.91	1.4
8	77.19	1.1
9	51.46	0.7
10	25.72	0.3

(B) the value for customs duty per kilogramme; and

(ii) zero, as from 1 April of the 11th year;

(q) customs duties on originating goods classified under the tariff lines indicated with 'B10***' shall be eliminated as follows:

(i) the customs duties shall be reduced to 4.3 per cent *ad valorem* on the date of entry into force of this Agreement;

(ii) the customs duties shall be reduced to 2.2 per cent *ad valorem* from the level set out in subparagraph (i) in four equal annual instalments beginning on 1 April of the second year; and

(iii) the customs duties shall be eliminated from the level set out in subparagraph (ii) in six equal annual instalments beginning on 1 April of the sixth year, and these goods shall be duty-free as from 1 April of the 11th year;

(r) customs duties on originating goods classified under the tariff lines indicated with 'B10****' shall be eliminated as follows:

(i) the customs duties shall be reduced by 25 per cent of the base rate on the date of entry into force of this Agreement; and

(ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in 10 equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the 11th year;

(s) customs duties on originating goods classified under the tariff lines indicated with 'B12' shall be eliminated in 13 equal annual instalments, and these goods shall be duty-free as from 1 April of the 13th year;

(t) customs duties on originating goods classified under the tariff lines indicated with 'B12*' shall be eliminated as follows:

(i) the customs duties shall be reduced by 50 per cent of the base rate on the date of entry into force of this Agreement; and

(ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in 12 equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the 13th year;

(u) customs duties on originating goods classified under the tariff lines indicated with 'B12**' shall be eliminated as follows:

(i) the customs duties shall be reduced by 20 per cent of the base rate on the date of entry into force of this Agreement;

(ii) the customs duties shall remain at the level set out in subparagraph (i) until 31 March of the sixth year; and

(iii) the customs duties shall be eliminated from the level set out in subparagraph (ii) in seven equal annual instalments beginning on 1 April of the seventh year, and these goods shall be duty-free as from 1 April of the 13th year;

(v) customs duties on originating goods classified under the tariff lines indicated with 'B12***' shall be eliminated as follows:

(i) the customs duties shall be reduced by 50 per cent of the base rate on the date of entry into force of this Agreement;

(ii) the customs duties shall remain at the level set out in subparagraph (i) until 31 March of the sixth year;

(iii) the customs duties shall be reduced by 25 per cent of the base rate from the level set out in subparagraph (ii) on 1 April of the seventh year;

(iv) the customs duties shall remain at the level set out in subparagraph (iii) until 31 March of the 12th year; and

(v) the customs duties shall be eliminated, and these goods shall be duty-free as from 1 April of the 13th year;

(w) customs duties on originating goods classified under the tariff lines indicated with 'B13' shall be eliminated in 14 equal annual instalments, and these goods shall be duty-free as from 1 April of the 14th year;

(x) customs duties on originating goods classified under the tariff lines indicated with 'B15' shall be eliminated in 16 equal annual instalments, and these goods shall be duty-free as from 1 April of the 16th year;

(y) customs duties on originating goods classified under the tariff lines indicated with 'B15*' shall be:

(i) from the date of entry into force of this Agreement until 31 March of the 15th year, the lesser of:

(A) the difference between the value for customs duty per each and the value per each obtained by multiplying 20,400.55 yen per each by 100 per cent plus the rate set out in Column 3 of the table below; and

(B) the value per each set out in Column 2 of the table below; and

1	2	3
Year	Value per each (yen)	Rate (%)
1	18,288.75	7.9
2	17,069.50	7.4
3	15,850.25	6.9
4	14,631.00	6.3
5	13,411.75	5.8
6	12,192.50	5.3
7	10,973.25	4.7
8	9,754.00	4.2
9	8,534.75	3.7
10	7,315.50	3.1
11	6,096.25	2.6
12	4,877.00	2.1
13	3,657.75	1.5
14	2,438.50	1.0
15	1,219.25	0.5

(ii) zero, as from 1 April of the 16th year;

(z) customs duties on originating goods classified under the tariff lines indicated with 'B20*' shall be eliminated as follows:

(i) the customs duties shall be reduced by 80 per cent of the base rate in 11 equal annual instalments beginning on the date of entry into force of this Agreement; and

(ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in 10 equal annual instalments beginning on 1 April of the 12th year, and these goods shall be duty-free as from 1 April of the 21st year;

(aa) customs duties on originating goods classified under the tariff lines indicated with 'R1' shall be reduced as follows:

(i) the customs duties shall be reduced to 27.5 per cent *ad valorem* on the date of entry into force of this Agreement;

(ii) the customs duties shall be reduced to 20 per cent *ad valorem* from the level set out in subparagraph (i) in nine equal annual instalments beginning on 1 April of the second year;

(iii) the customs duties shall be reduced to 9 per cent *ad valorem* from the level set out in subparagraph (ii) in six equal annual instalments beginning on 1 April of the 11th year; and

(iv) the customs duties shall remain at 9 per cent *ad valorem* from the 16th year;

(bb) customs duties on originating goods classified under the tariff lines indicated with 'R2' shall be the lesser of:

(i) the difference between the value for customs duty per kilogramme and the value per kilogramme obtained by multiplying 393 yen per kilogramme by 100 per cent plus the rate set out in Column 3 of the table below; and

(ii) the value per kilogramme set out in Column 2 of the table below:

1	2	3
Year	Value per kilogramme (yen)	Rate (%)
1	93.75	2.2
2	93.75	1.9
3	93.75	1.7
4	93.75	1.4
5	52.50	1.2
6	49.50	0.9
7	46.50	0.7
8	43.50	0.4
9	40.50	0.2
10 and thereafter	37.50	0

(cc) customs duties on originating goods classified under the tariff lines indicated with 'R3' shall be the lesser of:

(i) the difference between the value for customs duty per kilogramme and the value per kilogramme obtained by multiplying 524 yen per kilogramme by 100 per cent plus the rate set out in Column 3 of the table below; and

(ii) the value per kilogramme set out in Column 2 of the table below:

1	2	3
Year	Value per kilogramme (yen)	Rate (%)
1	125	2.2
2	125	1.9
3	125	1.7
4	125	1.4
5	70	1.2
6	66	0.9
7	62	0.7
8	58	0.4
9	54	0.2
10 and thereafter	50	0

(dd) customs duties on originating goods classified under the tariff lines indicated with 'R4' shall be reduced as follows:

(i) the customs duties shall be reduced to 39 per cent *ad valorem* on the date of entry into force of this Agreement;

(ii) the customs duties shall be reduced to 20 per cent *ad valorem* from the level set out in subparagraph (i) in nine equal annual instalments beginning on 1 April of the second year;

(iii) the customs duties shall be reduced to 9 per cent *ad valorem* from the level set out in subparagraph (ii) in six equal annual instalments beginning on 1 April of the 11th year; and

(iv) the customs duties shall remain at 9 per cent *ad valorem* from the 16th year;

(ee) customs duties on originating goods classified under the tariff lines indicated with 'R5' shall be reduced as follows:

(i) the customs duties shall be reduced by 50 per cent of the base rate in 11 equal annual instalments beginning on the date of entry into force of this Agreement; and

(ii) the customs duties shall remain at the level set out in subparagraph (i) from the 11th year;

(ff) customs duties on originating goods classified under the tariff lines indicated with 'R6' shall be reduced as follows:

(i) the customs duties shall be reduced by 50 per cent of the base rate in six equal annual instalments beginning on the date of entry into force of this Agreement; and

(ii) the customs duties shall remain at the level set out in subparagraph (i) from the sixth year;

(gg) customs duties on originating goods classified under the tariff lines indicated with 'R7' shall be reduced by 5 per cent of the base rate on the date of entry into force of this Agreement and shall remain at that level thereafter;

(hh) customs duties on originating goods classified under the tariff lines indicated with 'R8' shall be reduced as follows:

(i) the customs duties shall be reduced by 25 per cent of the base rate in six equal annual instalments beginning on the date of entry into force of this Agreement; and

(ii) the customs duties shall remain at the level set out in subparagraph (i) from the sixth year;

(ii) customs duties on originating goods classified under the tariff lines indicated with 'R9' shall be reduced as follows:

(i) the customs duties shall be reduced to 5 per cent of the base rate as set out in the table below in six equal annual instalments beginning on the date of entry into force of this Agreement; and

Year	Customs duties other than the levy (yen/kg)	Levy (yen/kg)
1	77.43	255.87
2	62.87	207.73
3	48.30	159.60
4	33.73	111.47
5	19.17	63.33
6	4.60	15.20

(ii) the customs duties shall remain at the level set out in subparagraph (i) from the sixth year;

(jj) customs duties on originating goods classified under the tariff lines indicated with 'R10' shall be reduced as follows:

(i) the customs duties shall be reduced to 5 per cent of the base rate as set out in the table below in six equal annual instalments beginning on the date of entry into force of this Agreement; and

Year	Customs duties other than the levy (yen/kg)	Levy (yen/kg)
1	83.33	274.38
2	67.65	222.77
3	51.98	171.15
4	36.30	119.53
5	20.62	67.92
6	4.95	16.30

(ii) the customs duties shall remain at the level set out in subparagraph (i) from the sixth year;

(kk) customs duties on originating goods classified under the tariff lines indicated with 'R11' shall be reduced as follows:

(i) the customs duties shall be reduced to 35 per cent *ad valorem* and 40 yen per kilogramme on the date of entry into force of this Agreement;

(ii) the customs duties shall be reduced by 70 per cent of the level set out in subparagraph (i) in 10 equal annual instalments beginning on 1 April of the second year; and

(iii) the customs duties shall remain at the level set out in subparagraph (ii) from the 11th year;

(ll) customs duties on originating goods classified under the tariff lines indicated with 'R12' shall be reduced as follows:

(i) the customs duties shall be reduced to 25 per cent *ad valorem* and 40 yen per kilogramme on the date of entry into force of this Agreement;

(ii) the customs duties shall be reduced by 70 per cent of the level set out in subparagraph (i) in 10 equal annual instalments beginning on 1 April of the second year; and

(iii) the customs duties shall remain at the level set out in subparagraph (ii) from the 11th year;

(mm) customs duties on originating goods classified under the tariff lines indicated with 'R13' shall be reduced by 15 per cent of the base rate on the date of entry into force of this Agreement and shall remain at that level thereafter;

(nn) customs duties on originating goods classified under the tariff lines indicated with 'R14' shall be reduced by 25 per cent of the base rate on the date of entry into force of this Agreement and shall remain at that level thereafter;

(oo) customs duties on originating goods classified under the tariff lines indicated with 'R15' shall be reduced as follows:

(i) the customs duties shall be reduced by 15 per cent of the base rate in six equal annual instalments beginning on the date of entry into force of this Agreement; and

(ii) the customs duties shall remain at the level set out in subparagraph (i) from the sixth year;

(pp) customs duties on originating goods classified under the tariff lines indicated with 'R16' shall be reduced as follows:

(i) the customs duties shall be reduced by 50 per cent of the base rate in four equal annual instalments beginning on the date of entry into force of this Agreement; and

(ii) the customs duties shall remain at the level set out in subparagraph (i) from the fourth year;

(qq) customs duties on originating goods classified under the tariff lines indicated with 'R17' shall be reduced as follows:

(i) the customs duties shall be reduced by 75 per cent of the base rate in 11 equal annual instalments beginning on the date of entry into force of this Agreement; and

(ii) the customs duties shall remain at the level set out in subparagraph (i) from the 11th year;

(rr) customs duties on originating goods classified under the tariff lines indicated with 'R18' shall be reduced as follows:

(i) the customs duties shall be reduced by 10 per cent of the base rate in six equal annual instalments beginning on the date of entry into force of this Agreement; and

(ii) the customs duties shall remain at the level set out in subparagraph (i) from the sixth year;

(ss) customs duties on originating goods classified under the tariff lines indicated with 'R19' shall be reduced as follows:

(i) the customs duties shall be reduced by 75 per cent of the base rate in six equal annual instalments beginning on the date of entry into force of this Agreement; and

(ii) the customs duties shall remain at the level set out in subparagraph (i) from the sixth year;

(tt) customs duties on originating goods classified under the tariff lines indicated with 'R20' shall be reduced as follows:

(i) the customs duties shall be reduced by 60 per cent of the base rate in six equal annual instalments beginning on the date of entry into force of this Agreement; and

(ii) the customs duties shall remain at the level set out in subparagraph (i) from the sixth year;

(uu) customs duties on originating goods classified under the tariff lines indicated with 'R21' shall be reduced as follows:

(i) the customs duties shall be reduced by 63 per cent of the base rate in six equal annual instalments beginning on the date of entry into force of this Agreement; and

(ii) the customs duties shall remain at the level set out in subparagraph (i) from the sixth year;

(vv) customs duties on originating goods classified under the tariff lines indicated with 'R22' shall be reduced as follows:

(i) the customs duties shall be reduced by 66.6 per cent of the base rate in six equal annual instalments beginning on the date of entry into force of this Agreement; and

(ii) the customs duties shall remain at the level set out in subparagraph (i) from the sixth year;

(ww) customs duties on originating goods classified under the tariff lines indicated with 'R23' shall be reduced as follows:

(i) the customs duties shall be reduced by 67 per cent of the base rate in six equal annual instalments beginning on the date of entry into force of this Agreement; and

(ii) the customs duties shall remain at the level set out in subparagraph (i) from the sixth year;

(xx) customs duties on originating goods classified under the tariff lines indicated with 'TRQ' shall be governed by the terms of tariff rate quota applicable to that tariff line, as set out in Section B;

(yy) customs duties on originating goods classified under the tariff lines indicated with 'Xb' shall be excluded from any commitment of tariff elimination or reduction, and remain at the base rate;

(zz) originating goods classified under the tariff lines indicated with 'Xq1', for which tariff rate quotas are set out in Japan's Schedule to the WTO Agreement, shall be excluded from any tariff commitment under this Agreement;

(aaa) originating goods classified under the tariff lines indicated with 'Xq2', for which tariff rate quotas are set out by relevant cabinet orders of Japan, shall be excluded from any tariff commitment under this Agreement; and

(bbb) originating goods classified under the tariff lines indicated with 'X' shall be excluded from any tariff commitment referred to in paragraph 1 of Part 1 and subparagraphs (a) to (yy).

2. Originating goods classified under the tariff lines indicated with 'SG-n' in Column 'Note' in the Schedule of Japan shall be subject to the provisions of Section C.

3. The treatment of originating goods classified under the tariff lines indicated with 'S' in Column 'Note' in the Schedule of Japan shall be subject to review pursuant to paragraphs 3 and 4 of Article 2.8.

4. Paragraph 6 of Part 1 shall not be applied to the case of customs duties on originating goods classified under the tariff lines 210610.219 and 210690.283.

SECTION B

Tariff rate quotas of Japan

1. General provisions

(a) For the purposes of subparagraph 1(xx) of Section A, customs duties on originating goods classified under the tariff lines indicated with 'TRQ-n' in Column 'Note' in the Schedule of Japan shall be governed by the terms of the tariff rate quota (TRQ) for that specific tariff line, as set out in this Section, beginning on the date of entry into force of this Agreement.

(b) For the purposes of implementing the TRQ set out in this Section, where the first year is less than 12 months, the aggregate quota quantity for the first year set out in each TRQ shall be reduced to a part of the aggregate quota quantity that is proportional to the number of complete months remaining in the first year. For the purposes of this subparagraph, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0), provided that the unit specified in relevant provisions in this Section shall apply.

(c) In this Section, 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 Section and shall not alter or supersede the coverage for each TRQ established by reference to the relevant tariff lines.

2. TRQ-1: Wheat products

(a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (c) that shall be duty-free, subject to an import mark-up applied by Japan as provided for in subparagraph (d), is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	100
2	120
3	140
4	160
5	180
6	200

For the seventh year and for each subsequent year, the aggregate quota quantity shall remain at 200 metric tonnes.

(b) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.

(c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 190410.221, 190420.221, 190430.010, 190490.210 and 210690.214.

(d) TRQ-1 shall be established outside the tariff rate quota set out in Japan's Schedule to the WTO Agreement and shall be administered by the Ministry of Agriculture, Forestry and Fisheries of Japan (hereinafter referred to in this Section as 'MAFF'), or its successor, as a State Trading Enterprise using a simultaneous buy-sell (hereinafter referred to in this Section as 'SBS') mechanism. Japan may collect the import mark-up for goods imported under the TRQ-1. 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. TRQ-2: Mixes and doughs and cake mixes

(a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (c) that shall be duty-free is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	10,400
2	11,160
3	11,920
4	12,680
5	13,440
6	14,200

For the seventh year and for each subsequent year, the aggregate quota quantity shall remain at 14,200 metric tonnes.

(b) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.

(c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 190120.222, 190120.232, 190120.235 and 190120.243.

(d) TRQ-2 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

4. TRQ-3: Food preparations made primarily of wheat

(a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (c) that shall be duty-free is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	2,000
2	2,200
3	2,400
4	2,600
5	2,800
6	3,000
For the seventh year 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 of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.

(c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 190190.242, 190190.247, 190190.252 and 190190.267.

(d) TRQ-3 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

5. TRQ-4: Wheat flour, pellets, rolled and food preparations

(a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (c) that shall be duty-free, subject to an import mark-up applied by Japan as provided for in subparagraph (d), is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	3,700
2	3,800
3	3,900
4	4,000

Year	Aggregate quota quantity (metric tonnes)
5	4,100
6	4,200

For the seventh year and for each subsequent year, the aggregate quota quantity shall remain at 4,200 metric tonnes.

(b) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.

(c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 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) TRQ-4 shall be established outside the tariff rate quota set out 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-4. The amount of the import mark-up shall not exceed the amount permitted for the goods under Japan's Schedule to the WTO Agreement.

6. TRQ-5: Wheat

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

Year	Aggregate quota quantity (metric tonnes)	Maximum import mark-up to set the minimum selling price (yen/kg)
1	200	16.2
2	212	15.3
3	223	14.5
4	235	13.6
5	247	12.8
6	258	11.9
7	270	11.1
8	270	10.2
9	270	9.4

For the 10th year and for each subsequent year, the aggregate quota quantity shall remain at 270 metric tonnes. For the 10th year 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.

(b) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.

(c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 100111.010, 100119.010, 100191.011, 100191.019, 100199.011, 100199.019 and 100860.210.

(d) TRQ-5 shall be established outside the tariff rate quota set out 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.

(e) For the purposes of TRQ-5, '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.

7. TRQ-6: Udon

(a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff line set out in subparagraph (c) that shall be duty-free is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	10
For the second year and for each subsequent year, the aggregate quota quantity shall remain at 10 metric tonnes.	

(b) The rate of customs duty on originating goods of the European Union classified under the tariff line set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.

(c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff line 190219.092.

(d) TRQ-6 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

8. TRQ-7: Barley flour, groats and pellets

(a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (c) that shall be duty-free, subject to an import mark-up applied by Japan as provided for in subparagraph (d), is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	100
2	120
3	140

Year	Aggregate quota quantity (metric tonnes)
4	160
5	180
6	200

For the seventh year and for each subsequent year, the aggregate quota quantity shall remain at 200 metric tonnes.

(b) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.

(c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 110290.110, 110319.110, 110320.410, 110419.410, 110429.410 and 190410.231.

(d) TRQ-7 shall be established outside the tariff rate quota set out 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-7. The amount of the import mark-up shall not exceed the amount permitted for the goods under Japan's Schedule to the WTO Agreement.

9. TRQ-8: Food preparations of barley

(a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (c) that shall be duty-free, subject to an import mark-up applied by Japan as provided for in subparagraph (d), is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	100
2	120
3	140
4	160
5	180
6	200

For the seventh year and for each subsequent year, the aggregate quota quantity shall remain at 200 metric tonnes.

(b) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.

(c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 190120.141, 190190.161, 190420.231, 190490.310 and 210690.216.

(d) TRQ-8 shall be established outside the tariff rate quota set out 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-8. The amount of the import mark-up shall not exceed the amount permitted for the goods under Japan's Schedule to the WTO Agreement.

10. TRQ-9: Barley

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

Year	Aggregate quota quantity (metric tonnes)	Maximum import mark-up to set the minimum selling price (yen/kg)
1	30	7.6
2	30	7.2
3	30	6.8
4	30	6.4
5	30	6.0
6	30	5.6
7	30	5.2
8	30	4.8
9	30	4.4
For the 10th year and for each subsequent year, the aggregate quota quantity shall remain at 30 metric tonnes. For the 10th year 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 of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.

(c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 100310.010 and 100390.019.

(d) TRQ-9 shall be established outside the tariff rate quota set out 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 TRQ-9, '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.

11. TRQ-10: Malt

(a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (c) that shall be duty-free is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	185,700
For the second year and for each subsequent year, the aggregate quota quantity shall remain at 185,700 metric tonnes.	

(b) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.

(c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 110710.029 and 110720.020.

(d) TRQ-10 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

12. TRQ-11: Coffee, tea mixes, food preparations and doughs

(a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (c) that shall be duty-free is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	1,270
2	1,321
3	1,372
4	1,423
5	1,474
6	1,525
7	1,576
8	1,627
9	1,678
10	1,729
11	1,780
For the 12th year and for each subsequent year, the aggregate quota quantity shall remain at 1,780 metric tonnes.	

(b) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.

(c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 170290.219, 190120.239, 190190.217, 190190.248, 190190.253, 210112.110, 210112.246, 210120.246, 210690.251, 210690.271, 210690.272 and 210690.281.

(d) TRQ-11 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

13. TRQ-12: Food preparations

(a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff line set out in subparagraph (c) that shall be duty-free is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	150.0
2	157.5
3	165.0
4	172.5
5	180.0
6	187.5
7	195.0
8	202.5
9	210.0
10	217.5
11	225.0
For the 12th year and for each subsequent year, the aggregate quota quantity shall remain at 225 metric tonnes.	

(b) The rate of customs duty on originating goods of the European Union classified under the tariff line set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.

(c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff line 210690.590.

(d) TRQ-12 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

14. TRQ-13: Glucose and fructose

(a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (d) is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	1,780
2	2,136

Year	Aggregate quota quantity (metric tonnes)
3	2,492
4	2,848
5	3,204
6	3,560
7	3,916
8	4,272
9	4,628
10	4,984
11	5,340
For the 12th year and for each subsequent year, the aggregate quota quantity shall remain at 5,340 metric tonnes.	

(b) (i) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (d)(i) shall be duty-free.

(ii) The in-quota rate of customs duty other than the levy on originating goods of the European Union classified under the tariff lines set out in subparagraph (d)(ii) 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 classified under the tariff line 170199.200. The sugar portion of those originating goods of the European Union classified under the tariff lines set out in subparagraph (d)(ii) 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 of the European Union classified under the tariff lines set out in subparagraph (d) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.

(d) (i) Subparagraphs (a), (b)(i) and (c) shall apply to the originating goods classified under the tariff lines 170230.221, 170230.229, 170240.220, 170260.220 and 170290.529.

(ii) Subparagraphs (a), (b)(ii) and (c) shall apply to the originating goods classified under the tariff lines 170230.210, 170240.210 and 170260.210.

(e) TRQ-13 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

15. TRQ-14: Food preparations

(a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff line set out in subparagraph (c) and the in-quota rate of customs duty for each year are set out in the table below:

Year	Aggregate quota quantity (metric tonnes)	In-quota rate of customs duty (%)
1	3,500	14.0
2	3,850	14.0
3	4,200	14.0
4	4,550	14.0

Year	Aggregate quota quantity (metric tonnes)	In-quota rate of customs duty (%)
5	4,900	14.0
6	5,250	14.0
7	5,600	14.0
8	5,950	14.0
9	6,300	14.0
10	6,650	14.0
11	7,000	14.0
For the 12th year and for each subsequent year, the aggregate quota quantity shall remain at 7,000 metric tonnes. For the 12th year and for each subsequent year, the in-quota rate of customs duty shall remain at 14.0 %.		

(b) The rate of customs duty on originating goods of the European Union classified under the tariff line set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.

(c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff line 190190.211.

(d) TRQ-14 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

16. TRQ-15: Food preparations containing more than 50 per cent of sucrose, and cocoa powder

(a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (d) is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	100
2	103
3	106
4	109
5	112
6	115
7	118
8	121
9	124

Year	Aggregate quota quantity (metric tonnes)
10	127
11	130

For the 12th year and each subsequent year, the aggregate quota quantity shall remain at 130 metric tonnes.

(b) (i) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 170113.000, 170114.190, 200540.190, 200551.190, 200599.119, 210690.282 and 210690.510 shall be duty-free.

(ii) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 190190.219 and 210690.284 shall be reduced as follows:

Year	In-quota rate of customs duty (%)
1	28.7
2	27.6
3	26.5
4	25.4
5	24.3
6	23.3
7	22.2
8	21.1
9	20.0
10	18.9
11	17.9

For the 12th year and for each subsequent year, the in-quota rate of customs duty shall remain at 17.9 %.

(iii) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff line 180610.100 shall be reduced as follows:

Year	In-quota rate of customs duty (%)
1	28.4
2	27.0
3	25.7
4	24.3

Year	In-quota rate of customs duty (%)
5	23.0
6	21.6
7	20.3
8	18.9
9	17.6
10	16.2
11	14.9
For the 12th year and for each subsequent year, the in-quota rate of customs duty shall remain at 14.9 %.	

(c) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (d) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.

(d) Subparagraphs (a) to (c) shall apply to the originating goods classified under the tariff lines 170113.000, 170114.190, 180610.100, 190190.219, 200540.190, 200551.190, 200599.119, 210690.282, 210690.284 and 210690.510.

(e) TRQ-15 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

17. TRQ-16: Sugar

(a) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) 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 the originating goods imported from the European Union in any year does not exceed the aggregate quota quantity set out in the table below; and

Year	Aggregate quota quantity (metric tonnes)
1	500
For the second year and for each subsequent year, the aggregate quota quantity shall remain at 500 metric tonnes.	

(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 of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a)(i) shall be excluded from any tariff commitment under this Agreement.

(c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 170112.100, 170112.200, 170114.110, 170114.200, 170191.000, 170199.100, 170199.200, 170290.110, 170290.211, 170290.521 and 210690.221.

(d) TRQ-16 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

18. TRQ-17: Starch

(a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (d) is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	6,400
2	6,550
3	6,700
4	6,850
5	7,000
6	7,150

For the seventh year and for each subsequent year, the aggregate quota quantity shall remain at 7,150 metric tonnes.

(b) (i) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 110812.090, 110813.090, 110814.090, 110819.019 and 110819.099 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 of the European Union classified under the tariff line 110813.090 imported for other purposes than those stipulated in subparagraph (b)(i) shall be duty-free only if those originating goods are imported under the following condition:

(A) those originating goods are not used directly for retail sale or food service industry; ([1]) or

(B) 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 potato starch, specified in application, produced from domestic potato and used by the importer in Japan.

(iii) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff line 110820.090 shall be duty-free.

(iv) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff line 110812.090 imported for other purposes than those stipulated in subparagraph (b)(i) shall be 12.5 per cent.

(v) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 190120.159 (not containing added sugar) and 190190.179 (not containing added sugar) shall be 16 per cent.

(vi) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 110814.090, 110819.019 and 110819.099 imported for other purposes than those stipulated in subparagraph (b)(i) shall be 25 per cent.

(vii) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 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 of the European Union classified under the tariff lines set out in subparagraph (d) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.

([1]) The imports under subparagraph (b)(ii)(A) are to be certified by the Government of Japan as not being used directly for retail sale or food service industry on a certificate of tariff rate quota.

(d) Subparagraphs (a) to (c) shall apply to the originating goods classified under the tariff lines 110812.090, 110813.090, 110814.090, 110819.019, 110819.099, 110820.090, 190120.159 and 190190.179.

(e) TRQ-17 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

19. TRQ-18: Prepared edible fats and oils

(a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff line set out in subparagraph (c) and the in-quota rate of customs duty for each year are set out in the table below:

Year	Aggregate quota quantity (metric tonnes)	In-quota rate of customs duty (%)
1	360	20.3
2	380	19.4
3	400	18.4
4	420	17.4
5	440	16.5
6	460	15.5
7	480	14.5
8	500	13.6
9	520	12.6
10	540	11.6
11	560	10.7
For the 12th year and for each subsequent year, the aggregate quota quantity shall remain at 560 metric tonnes. For the 12th year and for each subsequent year, the in-quota rate of customs duty shall remain at 10.7 %.		

(b) The rate of customs duty on originating goods of the European Union classified under the tariff line set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.

(c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff line 210690.291.

(d) TRQ-18 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

20. TRQ-19: Food preparations containing cocoa

(a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff line set out in subparagraph (c) and the in-quota rate of customs duty for each year are set out in the table below:

Year	Aggregate quota quantity (metric tonnes)	In-quota rate of customs duty (%)
1	580	20.3
2	580	19.4
3	580	18.4

Year	Aggregate quota quantity (metric tonnes)	In-quota rate of customs duty (%)
4	580	17.4
5	580	16.5
6	580	15.5
7	580	14.5
8	580	13.6
9	580	12.6
10	580	11.6
11	580	10.7
For the 12th year and for each subsequent year, the aggregate quota quantity shall remain at 580 metric tonnes. For the 12th year and for each subsequent year, the in-quota rate of customs duty shall remain at 10.7 %.		

(b) The rate of customs duty on originating goods of the European Union classified under the tariff line set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.

(c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff line 180620.290.

(d) TRQ-19 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

21. TRQ-20: Food preparations containing cocoa (for the preparation of chocolate)

(a) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff line set out in subparagraph (c) shall be duty-free, when:

(i) the aggregate volume of the originating goods imported from the European Union in any year does not exceed the aggregate quota quantity set out in the table below; and

Year	Aggregate quota quantity (metric tonnes)
1	440
2	526
3	612
4	698
5	784
6	870
7	956
8	1,042
9	1,128

Year	Aggregate quota quantity (metric tonnes)
10	1,214
11	1,300
For the 12th year and for each subsequent year, the aggregate quota quantity shall remain at 1,300 metric tonnes.	

(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 of the European Union classified under the tariff line set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a)(i) shall be excluded from any tariff commitment under this Agreement.

(c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff line 180620.290.

(d) TRQ-20 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

22. TRQ-21: Evaporated milk

(a) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) shall be duty-free, when:

(i) the aggregate volume of the originating goods imported from the European Union in any year does not exceed the aggregate quota quantity set out in the table below; and

Year	Aggregate quota quantity (metric tonnes)
1	780
2	1,124
3	1,468
4	1,812
5	2,156
6	2,500
For the seventh year and for each subsequent year, the aggregate quota quantity shall remain at 2,500 metric tonnes.	

(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 of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a)(i) shall be excluded from any tariff commitment under this Agreement.

(c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 040291.129 and 040291.290.

(d) TRQ-21 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

23. TRQ-22: Whey

(a) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 040410.139, 040410.149, 040410.189, 040490.118, 040490.128 and 040490.138 shall be duty-free. The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 040410.129 and 040410.169 shall be eliminated as follows:

Year	In-quota rate of customs duty (containing added sugar) (%)	In-quota rate of customs duty (not containing added sugar) (%)
1	31.8	22.7
2	28.6	20.5
3	25.5	18.2
4	22.3	15.9
5	19.1	13.6
6	0.0	0.0

For the seventh year 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 the originating goods imported from the European Union in any year does not exceed the aggregate quota quantity set out in the table below; and

Year	Aggregate quota quantity (metric tonnes)
1	6,200
2	6,520
3	6,840
4	7,160
5	7,480
6	7,800
7	8,120
8	8,440
9	8,760
10	9,080
11	9,400

For the 12th year and for each subsequent year, the aggregate quota quantity shall remain at 9,400 metric tonnes.

(ii) the following condition is satisfied:

(A) the ash content of the originating goods classified under the tariff lines 040410.129 and 040410.169 are more than or equal to 11 per cent;

(B) the originating goods classified under the tariff lines 040410.149, 040410.189, 040490.118, 040490.128 and 040490.138 are whey and products consisting of natural milk constitutions, used for infant formula; or

(C) the originating goods classified under the tariff lines 040410.139 and 040410.149 are whey permeate with protein content less than 5 per cent.

(c) The rate of customs duty on originating goods of the European Union classified under the tariff lines 040410.129, 040410.139, 040410.149, 040410.169 and 040410.189 imported in excess of the aggregate quota quantity set out in subparagraph (b)(i) shall be determined in accordance with categories 'R11' and 'R12' for the originating goods containing a milk protein content of less than 25 per cent and the originating goods containing a milk protein content equal to or greater than 25 per cent but less than 45 per cent, 'B5****' and 'B5*****' for the originating goods containing a milk protein content equal to or greater than 45 per cent or 'A' for the originating goods for manufacturing mixed feeds containing added colouring matter, as set out in sub-paragraphs 1(kk), 1(ll), 1(g), 1(h) and 1(a) respectively of Section A. The rate of customs duty on originating goods of the European Union classified under the tariff lines 040490.118, 040490.128 and 040490.138 imported in excess of the aggregate quota quantity set out in subparagraph (b)(i) shall be excluded from any tariff commitment under this Agreement.

(d) Subparagraphs (a) to (c) shall apply to the originating goods classified under the tariff lines 040410.129, 040410.139, 040410.149, 040410.169, 040410.189, 040490.118, 040490.128 and 040490.138.

(e) TRQ-22 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

24. TRQ-23: Butter, skimmed milk powder, milk powder, butter milk powder and condensed milk

(a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (e), expressed in terms of whole milk equivalent (metric tonnes) calculated with a conversion factor listed in subparagraph (c) is set out in the table below:

Year	Aggregate quota quantity (whole milk equivalent (metric tonnes))
1	12,857
2	13,286
3	13,714
4	14,143
5	14,571
6	15,000
For the seventh year and for each subsequent year, the aggregate quota quantity shall remain at 15,000 whole milk equivalent (metric tonnes).	

(b) (i) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 040510.129, 040510.229, 040520.090, 040590.190 and 040590.229 shall be reduced as follows:

Year	In-quota rate of customs duty for butter
1	35 % + 290 yen/kg
2	35 % + 261 yen/kg
3	35 % + 232 yen/kg
4	35 % + 203 yen/kg

Year	In-quota rate of customs duty for butter
5	35 % + 174 yen/kg
6	35 % + 145 yen/kg
7	35 % + 116 yen/kg
8	35 % + 87 yen/kg
9	35 % + 58 yen/kg
10	35 % + 29 yen/kg
11	35 %

For the 12th year and for each subsequent year, the in-quota rate of customs duty shall remain at 35 %.

(ii) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 040210.129, 040210.212, 040210.229, 040221.212, 040221.229 and 040229.291 shall be reduced as follows:

Year	In-quota rate of customs duty for skimmed milk powder (not containing added sugar)	In-quota rate of customs duty for skimmed milk powder (containing added sugar)
1	25 % + 130 yen/kg	35 % + 130 yen/kg
2	25 % + 117 yen/kg	35 % + 117 yen/kg
3	25 % + 104 yen/kg	35 % + 104 yen/kg
4	25 % + 91 yen/kg	35 % + 91 yen/kg
5	25 % + 78 yen/kg	35 % + 78 yen/kg
6	25 % + 65 yen/kg	35 % + 65 yen/kg
7	25 % + 52 yen/kg	35 % + 52 yen/kg
8	25 % + 39 yen/kg	35 % + 39 yen/kg
9	25 % + 26 yen/kg	35 % + 26 yen/kg
10	25 % + 13 yen/kg	35 % + 13 yen/kg
11	25 %	35 %

For the 12th year and for each subsequent year, the in-quota rate of customs duty shall remain at 25 % for skimmed milk powder not containing added sugar, or 35 % for skimmed milk powder containing added sugar.

(iii) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 040221.119, 040221.129, 040229.119, 040229.129, 040390.113, 040390.123 and 040390.133 shall be reduced as follows:

Year	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	25 % + 200 yen/kg	35 % + 200 yen/kg	30 % + 210 yen/kg
2	25 % + 180 yen/kg	35 % + 180 yen/kg	30 % + 189 yen/kg

Year	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
3	25 % + 160 yen/kg	35 % + 160 yen/kg	30 % + 168 yen/kg
4	25 % + 140 yen/kg	35 % + 140 yen/kg	30 % + 147 yen/kg
5	25 % + 120 yen/kg	35 % + 120 yen/kg	30 % + 126 yen/kg
6	25 % + 100 yen/kg	35 % + 100 yen/kg	30 % + 105 yen/kg
7	25 % + 80 yen/kg	35 % + 80 yen/kg	30 % + 84 yen/kg
8	25 % + 60 yen/kg	35 % + 60 yen/kg	30 % + 63 yen/kg
9	25 % + 40 yen/kg	35 % + 40 yen/kg	30 % + 42 yen/kg
10	25 % + 20 yen/kg	35 % + 20 yen/kg	30 % + 21 yen/kg
11	25 %	35 %	30 %
For the 12th year and for each subsequent year, the in-quota rate of customs duty shall remain at 25 % for butter milk powder not containing added sugar, 35 % for butter milk powder containing added sugar, or 30 % for milk powder.			

(iv) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 040299.129 and 040299.290 shall be duty-free.

(c) For the purposes of TRQ-23, the conversion factor set out in the right column of the table below indicates the coefficient for a calculation to obtain the weight in whole milk equivalent of the respective originating goods classified under the tariff lines set out in the left column of the table below:

Tariff line	Conversion factor
040210.129	6.48
040210.212	6.48
040210.229	6.48
040221.119	8.9
040221.129	13.43
040221.212	6.84
040221.229	6.84
040229.119	8.9
040229.129	13.43
040229.291	6.84
040299.129	6.69
040299.290	3.65

Tariff line	Conversion factor
040390.113	6.48
040390.123	8.57
040390.133	13.43
040510.129	12.34
040510.229	15.05
040520.090	12.34
040590.190	12.34
040590.229	15.05

(d) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (e) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.

(e) Subparagraphs (a) to (d) shall apply to the originating goods classified under the tariff lines 040510.129, 040510.229, 040520.090, 040590.190, 040590.229, 040210.129, 040210.212, 040210.229, 040221.212, 040221.229, 040229.291, 040221.119, 040221.129, 040229.119, 040229.129, 040390.113, 040390.123, 040390.133, 040299.129 and 040299.290.

(f) TRQ-23 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

25. TRQ-24: Milk powder (for the preparation of chocolate)

(a) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (d) shall be duty-free, when:

(i) the aggregate volume of the originating goods imported from the European Union 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), set out in the table below; and

Year	Aggregate quota quantity (whole milk equivalent (metric tonnes))
1	5,242
2	6,312
3	7,382
4	8,451
5	9,521
6	10,591
7	11,661
8	12,731
9	13,800

Year	Aggregate quota quantity (whole milk equivalent (metric tonnes))
10	14,870
11	15,940
For the 12th year and for each subsequent year, the aggregate quota quantity shall remain at 15,940 whole milk equivalent (metric tonnes).	

(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 TRQ-24, the conversion factor set out in the right column of the table below indicates the coefficient for a calculation to obtain the weight in whole milk equivalent of the respective originating goods classified under the tariff lines set out in the left column of the table below:

Tariff line	Conversion factor
040221.119	8.9
040221.129	13.43

(c) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (d) imported in excess of the aggregate quota quantity set out in subparagraph (a)(i) shall be excluded from any tariff commitment under this Agreement.

(d) Subparagraphs (a) to (c) shall apply to the originating goods classified under the tariff lines 040221.119 and 040221.129.

(e) TRQ-24 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

26. TRQ-25: Cheeses

(a) (i) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (d) from the first year until the 16th year is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	20,000
2	20,600
3	21,200
4	21,800
5	22,500
6	23,200
7	23,900

Year	Aggregate quota quantity (metric tonnes)
8	24,600
9	25,300
10	26,100
11	26,900
12	27,700
13	28,500
14	29,300
15	30,200
16	31,000

(ii) From the 17th year, the aggregate quota quantity for each year shall be calculated every five years based on the calculation method set out in subparagraphs (A) to (C), and shall be stipulated by laws, regulations or ministerial ordinances of Japan:

(A) if there is a positive growth in total cheese consumption in Japan over the six preceding fiscal years ([1]), the aggregate quota quantity for each of the next five years shall be calculated based on the compound annual growth rate in total cheese consumption in Japan over the six preceding fiscal years, calculated every five years in accordance with subparagraph (B) using the official statistics published by the MAFF, or its successor, and on the aggregate quota quantity in the year immediately preceding each year for which the calculation is made;

(B) in calculating the compound annual growth rate referred to in subparagraph (A), the total cheese consumption in Japan in both the fiscal year which is two fiscal years prior to the first fiscal year of the next five fiscal years and the fiscal year which is seven fiscal years prior to the first fiscal year of the next five fiscal years shall be used; and

(C) if there is no positive growth in total cheese consumption in Japan over the six preceding fiscal years, the aggregate quota quantity for each of the next five years shall remain at the level in the most recent year.

(b) (i) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff line 040610.020 shall be eliminated as follows:

Year	In-quota rate of customs duty (%)
1	21.0
2	19.6
3	18.2
4	16.8
5	15.4
6	14.0

([1]) For the purposes of TRQ-25, 'fiscal year' means a Japanese fiscal year beginning on 1 April and ending on the following 31 March.

Year	In-quota rate of customs duty (%)
7	12.6
8	11.2
9	9.8
10	8.4
11	7.0
12	5.6
13	4.2
14	2.8
15	1.4
16	0.0
For the 17th year and for each subsequent year, the in-quota rate of customs duty shall remain at zero.	

(ii) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 040610.090, 040640.090 and 040690.090 shall be eliminated as follows:

Year	In-quota rate of customs duty (%)
1	27.9
2	26.1
3	24.2
4	22.4
5	20.5
6	18.6
7	16.8
8	14.9
9	13.0
10	11.2
11	9.3
12	7.5
13	5.6
14	3.7
15	1.9
16	0.0
For the 17th year and for each subsequent year, the in-quota rate of customs duty shall remain at zero.	

(iii) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 040620.100 and 040630.000 shall be eliminated as follows:

Year	In-quota rate of customs duty (%)
1	37.5
2	35.0
3	32.5
4	30.0
5	27.5
6	25.0
7	22.5
8	20.0
9	17.5
10	15.0
11	12.5
12	10.0
13	7.5
14	5.0
15	2.5
16	0.0
For the 17th year and for each subsequent year, the in-quota rate of customs duty shall remain at zero.	

(c) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (d) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.

(d) Subparagraphs (a) to (c) shall apply to the originating goods classified under the tariff lines 040610.020, 040610.090, 040640.090, 040620.100, 040630.000 and 040690.090.

(e) TRQ-25 shall be administered by Japan, in a non-discriminatory manner, 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

Agricultural safeguard measures

SUB-SECTION 1

Notes for Section C

1. This Section sets out:

(a) the originating agricultural goods that may be subject to agricultural safeguard measures pursuant to paragraph 2 of Section A;

(b) the trigger levels for applying such measures; and

(c) the maximum rate of customs duty that may be applied in each year for each such good.

2. Notwithstanding Article 2.8, Japan may apply an agricultural safeguard measure to the originating agricultural goods classified under the tariff lines indicated with 'SG1*', 'SG1**', 'SG2', 'SG3', 'SG4*', 'SG4**', 'SG5' or 'SG6' in Column 'Note' in the Schedule of Japan. Japan may apply such measure only under the conditions set out in this Section and only in accordance with the terms set out in this Section.

3. If the conditions set out in this Section are satisfied, Japan may, as an agricultural safeguard measure, increase the rate of customs duty on such an originating agricultural good to a level not exceeding the lesser of:

(a) the most-favoured-nation applied rate of customs duty in effect at the time of the application of the agricultural safeguard measure;

(b) the most-favoured-nation applied rate of customs duty in effect on the day immediately preceding the date of entry into force of this Agreement; and

(c) the rate of customs duty set out in this Section.

4. Japan shall implement any agricultural safeguard measure in a transparent manner. Japan shall, within 60 days of the date of imposing the agricultural safeguard measure, notify the European Union thereof in writing and provide the European Union with relevant data concerning the measure. Japan shall, on written request of the European Union, respond to specific questions from, and provide information to, the European Union, including by e-mail, teleconference, video-conference and in person, regarding the application of the measure.

5. For greater certainty, no agricultural safeguard measure may be applied or maintained on or after the date on which the rate of customs duty referred to in subparagraph 3(c) of this Sub-Section is zero.

6. For the purposes of this Section:

(a) 'fiscal year' means a Japanese fiscal year beginning on 1 April and ending on the following 31 March; and

(b) 'quarter' means a period:

(i) from 1 April until 30 June;

(ii) from 1 July until 30 September;

(iii) from 1 October until 31 December; or

(iv) from 1 January until 31 March.

SUB-SECTION 2

Agricultural safeguard measure for beef

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with 'SG1*' in Column 'Note' in the Schedule of Japan (hereinafter referred to in this Sub-Section as 'SG1* goods') or the originating agricultural goods classified under the tariff lines indicated with 'SG1**' in Column 'Note' in the Schedule of Japan (hereinafter referred to in this Sub-Section as 'SG1** goods'), Japan may apply an agricultural safeguard measure only if the aggregate volume of imports of those originating agricultural goods from the European Union for a particular year exceeds the trigger level set out as follows:

(a) 43,500 metric tonnes for the first year, except as provided in paragraph 9;

(b) 44,278 metric tonnes for the second year;

(c) 45,056 metric tonnes for the third year;

(d) 45,833 metric tonnes for the fourth year;

(e) 46,611 metric tonnes for the fifth year;

(f) 47,389 metric tonnes for the sixth year;

(g) 48,167 metric tonnes for the seventh year;

(h) 48,944 metric tonnes for the eighth year;

(i) 49,722 metric tonnes for the ninth year;

(j) 50,500 metric tonnes for the 10th year;

(k) from the 11th year until the 15th year, for each year, the trigger level of the previous year plus 385 metric tonnes; and

(l) from the 16th year, for each year, the trigger level of the previous year plus 770 metric tonnes.

2. (a) For SG1* goods, the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:

(i) 38.5 per cent from the first year until the third year;

(ii) 30.0 per cent from the fourth year until the 10th year;

(iii) 20.0 per cent from the 11th year until the 14th year;

(iv) 18.0 per cent for the 15th year; and

(v) from the 16th year:

(A) one percentage point less than the rate of customs duty of the previous year, if Japan did not apply an agricultural safeguard measure under this Sub-Section in the previous year; or

(B) the same as the rate of customs duty of the previous year, if Japan applied an agricultural safeguard measure under this Sub-Section in the previous year.

(b) For SG1** goods, the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:

(i) 39.0 per cent for the first year;

(ii) 38.5 per cent for the second year and the third year;

(iii) 32.7 per cent for the fourth year;

(iv) 30.6 per cent for the fifth year;

(v) 30.0 per cent from the sixth year until the 10th year;

(vi) 20.0 per cent from the 11th year until the 14th year;

(vii) 18.0 per cent for the 15th year; and

(viii) from the 16th year:

(A) one percentage point less than the rate of customs duty of the previous year, if Japan did not apply an agricultural safeguard measure under this Sub-Section in the previous year; or

(B) the same as the rate of customs duty of the previous year, if Japan applied an agricultural safeguard measure under this Sub-Section in the previous year.

(c) If the condition set out in paragraph 1 is satisfied in one year and, as a result thereof, an agricultural safeguard measure is in effect during the following year pursuant to subparagraph 3(b) or (c), the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 for the purpose of that agricultural safeguard measure shall, for the duration of that measure, be set at the level applicable for the year in which the condition set out in paragraph 1 was satisfied.

3. An agricultural safeguard measure referred to in paragraph 1 may be maintained:

(a) if the aggregate volume of imports from the European Union of SG1* goods or SG1** goods in any fiscal year exceeds the trigger level set out in paragraph 1 prior to 31 January, until the end of that fiscal year;

(b) if the aggregate volume of imports from the European Union of SG1* goods or SG1** goods in any fiscal year exceeds the trigger level set out in paragraph 1 during the month of February, for a period of 45 days beginning on the date of the application of the agricultural safeguard measure; and

(c) if the aggregate volume of imports from the European Union of SG1* goods or SG1** goods in any fiscal year exceeds the trigger level set out in paragraph 1 during the month of March, for a period of 30 days beginning on the date of the application of the agricultural safeguard measure.

4. (a) For the purposes of this Sub-Section, the period during which an agricultural safeguard measure may be maintained shall commence no later than the day following the fifth business day after the end of the publication period referred to in subparagraph (c) in which the condition set out in paragraph 1 is satisfied.

   (b) For the purposes of this Sub-Section, as an exceptional measure taken for the implementation of this Sub-Section, the customs administration of Japan shall, no later than five business days after the end of each publication period, publish the aggregate volume of imports of SG1* goods or SG1** goods from the European Union between:

      (i) the beginning of the fiscal year and the end of the publication period; and

      (ii) from the 11th year until the 15th year, the beginning of the quarter and the end of the publication period.

   (c) For the purposes of this Sub-Section, 'publication period' means:

      (i) the period from the first day of each month until the 10th day of that month;

      (ii) the period from the 11th day of each month until the 20th day of that month; and

      (iii) the period from the 21st day of each month until the final day of that month.

5. (a) Notwithstanding paragraph 1, if, during any year from the 11th year until the 15th year, the aggregate volume of imports of SG1* goods or SG1** goods from the European Union in any quarter exceeds the quarterly safeguard trigger volume set out in subparagraph (b), Japan may increase the rates of customs duties on such goods in accordance with paragraph 3 of Sub-Section 1 for a period of 90 days. The 90 day period shall commence no later than the day following the fifth business day after the end of the publication period in which the aggregate quantity of imports of such goods in the quarter exceeded the quarterly safeguard trigger volume. The rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 if the condition set out in this paragraph is satisfied shall be:

      (i) 20.0 per cent from the 11th year until the 14th year; and

      (ii) 18.0 per cent for the 15th year.

   (b) For the purposes of this paragraph, the 'quarterly safeguard trigger volume' means 117 per cent of one fourth of the trigger level set out in subparagraph 1(k) for the respective year.

   (c) Notwithstanding paragraph 1, if, during any year from the 11th year until the 15th year, the aggregate volume of imports of SG1* goods or SG1** goods from the European Union exceeds the trigger level set out in subparagraph 1(k) for the respective year, and at the same time as the aggregate volume of imports of those goods from the European Union in the quarter exceeds the quarterly safeguard trigger volume set out in subparagraph (b), Japan may maintain an agricultural safeguard measure under this Sub-Section until the later of the end of the 90 day period provided for in subparagraph (a) or the end of the periods provided for in paragraph 3.

6. If, during any four consecutive years after the 15th year, Japan does not apply an agricultural safeguard measure under this Sub-Section on SG1* goods, Japan shall not apply any further agricultural safeguard measures under this Sub-Section on such goods. The same applies to SG1** goods.

7. Notwithstanding paragraph 1, if the importation into Japan from the European Union of SG1* goods or SG1** goods has been wholly or substantially suspended for more than 36 months due to sanitary concerns, Japan shall not apply an agricultural safeguard measure under this Sub-Section to such goods from the European Union for 48 months after the whole or substantial lifting of the suspension. If the importation from the European Union of such goods had been suspended, and a natural disaster, such as severe drought, disrupts the recovery of the production of such goods in the European Union, the period in which Japan shall not apply an agricultural safeguard measure under this Sub-Section to such goods from the European Union shall be 60 months.

8. Japan shall not apply the tariff emergency measures on beef referred to in Article 7.5 of the Temporary Tariff Measures Law of Japan (Law No.36 of 1960) to SG1* goods.

9. If the first year is less than 12 months, the applicable trigger level for the first year for the purposes of subparagraph 1(a) shall be determined by multiplying 43,500 metric tonnes by a fraction the numerator of which shall be the number of months between the date of entry into force of this Agreement and the following 31 March and the denominator of which shall be 12. For the purpose of determining the applicable trigger level in accordance with the previous sentence, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).

SUB-SECTION 3

Agricultural safeguard measure for pork

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with 'SG2' in Column 'Note' in the Schedule of Japan (hereinafter referred to in this Sub-Section as 'SG2 goods'), Japan may apply an agricultural safeguard measure only if the following condition is satisfied:

   (a) in the first year and the second year, except as provided in paragraph 6, Japan may apply an agricultural safeguard measure under this Sub-Section to SG2 goods only if the aggregate volume of imports of SG2 goods from the European Union for the respective year exceeds 112 per cent of the largest annual aggregate volume of imports of SG2 goods from the European Union during any of the preceding three fiscal years;

   (b) in the third year and the fourth year, Japan may apply an agricultural safeguard measure under this Sub-Section to SG2 goods only if the aggregate volume of imports of SG2 goods from the European Union for the respective year exceeds 116 per cent of the largest annual aggregate volume of imports of SG2 goods from the European Union during any of the preceding three fiscal years;

   (c) in the fifth year and the sixth year:

      (i) Japan may apply an agricultural safeguard measure under this Sub-Section to SG2 goods imported at a price equal to or greater than the threshold price ([1]) for those SG2 goods only if the aggregate volume of imports of those SG2 goods from the European Union for the respective year exceeds 116 per cent of the largest annual aggregate volume of imports of those SG2 goods from the European Union during any of the preceding three fiscal years; or

      (ii) Japan may apply an agricultural safeguard measure under this Sub-Section to SG2 goods imported at a price less than the threshold price for those SG2 goods only if the aggregate volume of imports of those SG2 goods from the European Union for the respective year exceeds:

         (A) 63,000 metric tonnes for the fifth year; and

         (B) 71,400 metric tonnes for the sixth year; and

   (d) from the seventh year until the 11th year:

      (i) Japan may apply an agricultural safeguard measure under this Sub-Section to SG2 goods imported at price equal to or greater than the threshold price for those SG2 goods only if the aggregate volume of imports of those SG2 goods from the European Union for the respective year exceeds 119 per cent of the largest annual aggregate volume of imports of those SG2 goods from the European Union during any of the preceding three fiscal years; or

      (ii) Japan may apply an agricultural safeguard measure under this Sub-Section to SG2 goods imported at price less than the threshold price for those SG2 goods only if the aggregate volume of imports of those SG2 goods from the European Union for the respective year exceeds:

         (A) 79,800 metric tonnes for the seventh year;

         (B) 88,200 metric tonnes for the eighth year;

         (C) 96,600 metric tonnes for the ninth year;

         (D) 105,000 metric tonnes for the 10th year; and

         (E) 105,000 metric tonnes for the 11th year.

2. For SG2 goods, the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:

   (a) for SG2 goods classified under the tariff lines 020311.040, 020312.022, 020319.022, 020321.040, 020322.022, 020329.022, 020630.099 and 020649.099:

      (i) 4.0 per cent from the first year until the third year;

([1]) For the purposes of subparagraphs (c) and (d), 'threshold price' means:
(a) 399 yen per kilogramme for the originating agricultural goods classified under the tariff lines 020312.021, 020312.023, 020319.021, 020319.023, 020322.021, 020322.023, 020329.021, 020329.023, 020630.092, 020630.093, 020649.092 and 020649.093; and
(b) 299.25 yen per kilogramme for the originating agricultural goods classified under the tariff lines 020311.020, 020311.030, 020321.020 and 020321.030.

(ii) 3.4 per cent from the fourth year until the sixth year;

(iii) 2.8 per cent from the seventh year until the ninth year; and

(iv) 2.2 per cent in the 10th year and the 11th year;

(b) for SG2 goods classified under the tariff lines 020312.021, 020312.023, 020319.021, 020319.023, 020322.021, 020322.023, 020329.021, 020329.023, 020630.092, 020630.093, 020649.092 and 020649.093, the lesser of:

(i) the difference between CIF import price per kilogramme and the First Safeguard Standard Import Price ([1]); and

(ii) the first alternative rate ([2]); and

(c) for SG2 goods classified under the tariff lines 020311.020, 020311.030, 020321.020 and 020321.030, the lesser of:

(i) the difference between CIF import price per kilogramme and the Second Safeguard Standard Import Price ([3]); and

(ii) the second alternative rate ([4]).

3. Any agricultural safeguard measure applied under this Sub-Section may be maintained only until the end of the year in which the condition set out in paragraph 1 is satisfied.

4. Japan shall not apply or maintain any agricultural safeguard measure under this Sub-Section after the end of the 11th year.

5. Japan shall not apply the tariff emergency measures on pork referred to in paragraph 1 of Article 7.6 of the Temporary Tariff Measures Law of Japan (Law No. 36 of 1960) to SG2 goods.

6. If the first year is less than 12 months, the applicable trigger level set out in paragraph 1 for SG2 goods from the European Union for the first year for the purposes of subparagraph 1(a) shall be determined by multiplying 112 per cent of the largest annual aggregate volume of imports of SG2 goods from the European Union during any of the preceding three fiscal years by a fraction the numerator of which shall be the number of months between the date of entry into force of this Agreement and the following 31 March and the denominator of which shall be 12. For the purpose of determining the applicable trigger level in accordance with the previous sentence, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).

SUB-SECTION 4

Agricultural safeguard measure for processed pork

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with 'SG3' in Column 'Note' in the Schedule of Japan (hereinafter referred to in this Sub-Section as 'SG3 goods'), Japan may apply an agricultural safeguard measure only if the following condition is satisfied:

(a) in the first year and the second year, except as provided in paragraph 6, Japan may apply an agricultural safeguard measure under this Sub-Section to SG3 goods only if the aggregate volume of imports of SG3 goods from the European Union for the respective year exceeds 115 per cent of the largest annual aggregate volume of imports of SG3 goods from the European Union during any of the preceding three fiscal years;

([1]) For the purposes of subparagraph (b), 'First Safeguard Standard Import Price' means a price equal to 524 yen per kilogramme multiplied by the sum of 100 per cent and the rate of customs duty set out in subparagraph (a) for the respective year.

([2]) For the purposes of subparagraph (b), 'first alternative rate' means:
(a) the rate of customs duty specified in the Schedule of Japan for the tariff lines 020312.023, 020319.023, 020322.023, 020329.023, 020630.093 or 020649.093 from the first year until the fourth year;
(b) 100 yen per kilogramme from the fifth year until the ninth year; and
(c) 70 yen per kilogramme for the 10th year and the 11th year.

([3]) For the purposes of subparagraph (c), 'Second Safeguard Standard Import Price' means a price equal to 393 yen per kilogramme multiplied by the sum of 100 per cent and the rate of customs duty set out in subparagraph (a) for the respective year.

([4]) For the purposes of subparagraph (c), 'second alternative rate' means:
(a) the rate of customs duty specified in the Schedule of Japan for the tariff lines 020311.020 or 020321.020 from the first year until the fourth year;
(b) 75 yen per kilogramme from the fifth year until the ninth year; and
(c) 52.5 yen per kilogramme for the 10th year and the 11th year.

(b) from the third year until the sixth year, Japan may apply an agricultural safeguard measure under this Sub-Section to SG3 goods only if the aggregate volume of imports of SG3 goods from the European Union for the respective year exceeds 118 per cent of the largest annual aggregate volume of imports of SG3 goods from the European Union during any of the preceding three fiscal years; and

(c) from the seventh year until the 11th year, Japan may apply an agricultural safeguard measure under this Sub-Section to SG3 goods only if the aggregate volume of imports of SG3 goods from the European Union for the respective year exceeds 121 per cent of the largest annual aggregate volume of imports of SG3 goods from the European Union during any of the preceding three fiscal years.

2. (a) For SG3 goods, the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:

(i) 85 per cent of the base rate from the first year until the fourth year;

(ii) 60 per cent of the base rate from the fifth year until the ninth year; and

(iii) 45 per cent of the base rate for the 10th year and the 11th year.

(b) For the purposes of subparagraph (a), the base rate shall be comprised of an *ad valorem* duty component and a specific duty component, each of which shall be reduced to the percentages identified in subparagraph (a) to determine the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1. The *ad valorem* duty component of the base rate shall be 8.5 per cent, and the specific duty component shall be equal to 614.85 yen per kilogramme minus 60 per cent of the CIF import price per kilogramme of the respective SG3 good.

3. Any agricultural safeguard measure applied under this Sub-Section may be maintained only until the end of the year in which the condition set out in paragraph 1 is satisfied.

4. Japan shall not apply any agricultural safeguard measure under this Sub-Section after the end of the 11th year.

5. Japan shall not apply the tariff emergency measures on pork referred to in paragraph 1 of Article 7.6 of the Temporary Tariff Measures Law of Japan (Law No. 36 of 1960) to SG3 goods.

6. If the first year is less than 12 months, the applicable trigger level set out in paragraph 1 for SG3 goods from the European Union for the first year for the purposes of subparagraph 1(a) shall be determined by multiplying 115 per cent of the largest annual aggregate volume of imports of SG3 goods from the European Union during any of the preceding three fiscal years by a fraction the numerator of which shall be the number of months between the date of entry into force of this Agreement and the following 31 March and the denominator of which shall be 12. For the purpose of determining the applicable trigger level in accordance with the previous sentence, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).

SUB-SECTION 5

Agricultural safeguard measure for whey protein concentrate (WPC)

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with 'SG4*' in Column 'Note' in the Schedule of Japan, Japan may apply an agricultural safeguard measure only if the aggregate volume of imports of those originating agricultural goods from the European Union for a particular year exceeds the trigger level set out as follows:

(a) 2,000 metric tonnes for the first year, except as provided in paragraph 6;

(b) 2,133 metric tonnes for the second year;

(c) 2,267 metric tonnes for the third year;

(d) 2,400 metric tonnes for the fourth year;

(e) 2,533 metric tonnes for the fifth year;

(f) 2,667 metric tonnes for the sixth year;

(g) 2,800 metric tonnes for the seventh year;

(h) 2,933 metric tonnes for the eighth year;

(i) 3,067 metric tonnes for the ninth year;

(j) 3,200 metric tonnes for the 10th year;

(k) 3,544 metric tonnes for the 11th year;

(l) 3,888 metric tonnes for the 12th year;

(m) 4,232 metric tonnes for the 13th year;

(n) 4,690 metric tonnes for the 14th year;

(o) 5,148 metric tonnes for the 15th year;

(p) 5,606 metric tonnes for the 16th year;

(q) 6,064 metric tonnes for the 17th year;

(r) 6,522 metric tonnes for the 18th year;

(s) 6,980 metric tonnes for the 19th year;

(t) 7,438 metric tonnes for the 20th year; and

(u) from the 21st year, for each year, the trigger level of the previous year plus 573 metric tonnes.

2. For the originating agricultural goods classified under the tariff lines indicated with 'SG4*', the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:

(a) 29.8 per cent plus 120 yen per kilogramme from the first year until the fifth year;

(b) 23.8 per cent plus 105 yen per kilogramme from the sixth year until the 10th year;

(c) 19.4 per cent plus 90 yen per kilogramme from the 11th year until the 15th year;

(d) 13.4 per cent plus 75 yen per kilogramme from the 16th year until the 20th year; and

(e) from the 21st year:

(i) if an agricultural safeguard measure set out in this Sub-Section was not applied in the previous year, the *ad valorem* duty component of the rate of customs duty shall be 1.9 per cent lower than it was in the previous year and the specific duty component of the rate of customs duty shall be 10.7 yen per kilogramme lower than it was in the previous year; or

(ii) if an agricultural safeguard measure set out in this Sub-Section was applied in the previous year, the *ad valorem* duty component of the rate of customs duty shall be 1.0 per cent lower than it was in the previous year and the specific duty component of the rate of customs duty shall be 5.0 yen per kilogramme lower than it was in the previous year.

3. Any agricultural safeguard measure applied under this Sub-Section may be maintained only until the end of the year in which the condition set out in paragraph 1 is satisfied.

4. If, during any three consecutive years after the 20th year, Japan does not apply an agricultural safeguard measure under this Sub-Section, Japan shall not apply any further agricultural safeguard measures under this Sub-Section.

5. (a) Notwithstanding paragraph 1, Japan shall not apply any agricultural safeguard measure under this Sub-Section if:

(i) there is a domestic shortage of skimmed milk powder in Japan; or

(ii) there is no demonstrable reduction in domestic demand for skimmed milk powder in Japan.

(b) If Japan applies an agricultural safeguard measure under this Sub-Section when the European Union believes that either of the conditions set out in subparagraph (a) has been satisfied, the European Union may:

(i) ask Japan to provide an explanation of why Japan does not consider either of the conditions set out in subparagraph (a) to have been satisfied; and

(ii) request Japan to cease application of the agricultural safeguard measure for the remainder of the year.

6. If the first year is less than 12 months, the applicable trigger level for the first year for the purposes of subparagraph 1(a) shall be determined by multiplying 2,000 metric tonnes by a fraction the numerator of which shall be the number of months between the date of entry into force of this Agreement and the following 31 March and the denominator of which shall be 12. For the purpose of determining the applicable trigger level in accordance with the previous sentence, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).

SUB-SECTION 6

Agricultural safeguard measure for whey powder

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with 'SG4**' in Column 'Note' in the Schedule of Japan, Japan may apply an agricultural safeguard measure only if the aggregate volume of imports of those originating agricultural goods from the European Union for a particular year exceeds the trigger level set out as follows:

   (a) 2,300 metric tonnes for the first year, except as provided in paragraph 5;

   (b) 2,456 metric tonnes for the second year;

   (c) 2,611 metric tonnes for the third year;

   (d) 2,767 metric tonnes for the fourth year;

   (e) 2,922 metric tonnes for the fifth year;

   (f) 3,078 metric tonnes for the sixth year;

   (g) 3,233 metric tonnes for the seventh year;

   (h) 3,389 metric tonnes for the eighth year;

   (i) 3,544 metric tonnes for the ninth year;

   (j) 3,700 metric tonnes for the 10th year;

   (k) 3,929 metric tonnes for the 11th year;

   (l) 4,158 metric tonnes for the 12th year;

   (m) 4,502 metric tonnes for the 13th year;

   (n) 4,846 metric tonnes for the 14th year;

   (o) 5,190 metric tonnes for the 15th year; and

   (p) from the 16th year, for each year, the trigger level of the previous year plus 458 metric tonnes.

2. For the originating agricultural goods classified under the tariff lines indicated with 'SG4**', the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:

   (a) 29.8 per cent plus 75 yen per kilogramme from the first year until the fifth year;

   (b) 23.8 per cent plus 45 yen per kilogramme from the sixth year until the 10th year;

   (c) 13.4 per cent plus 30 yen per kilogramme from the 11th year until the 15th year; and

   (d) from the 16th year:

      (i) if an agricultural safeguard measure set out in this Sub-Section was not applied in the previous year, the *ad valorem* duty component of the rate of customs duty shall be 2.0 per cent lower than it was in the previous year and the specific duty component of the rate of customs duty shall be 4.0 yen per kilogramme lower than it was in the previous year; or

      (ii) if an agricultural safeguard measure set out in this Sub-Section was applied in the previous year, the *ad valorem* duty component of the rate of customs duty shall be 1.0 per cent lower than it was in the previous year and the specific duty component of the rate of customs duty shall be 2.0 yen per kilogramme lower than it was in the previous year.

3. Any agricultural safeguard measure applied under this Sub-Section may be maintained only until the end of the year in which the condition set out in paragraph 1 is satisfied.

4. If, during any two consecutive years after the 15th year, Japan does not apply an agricultural safeguard measure under this Sub-Section, Japan shall not apply any further agricultural safeguard measures under this Sub-Section.

5. If the first year is less than 12 months, the applicable trigger level for the first year for the purposes of subparagraph 1(a) shall be determined by multiplying 2,300 metric tonnes by a fraction the numerator of which shall be the number of months between the date of entry into force of this Agreement and the following 31 March and the denominator of which shall be 12. For the purpose of determining the applicable trigger level in accordance with the previous sentence, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).

SUB-SECTION 7

Agricultural safeguard measure for fresh oranges

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with 'SG5' in Column 'Note' in the Schedule of Japan, Japan may apply an agricultural safeguard measure only if the aggregate volume of imports of those originating agricultural goods from the European Union between 1 December and the following 31 March for the fiscal year exceeds 2,000 metric tonnes, except as provided in paragraph 5.

2. For the originating agricultural goods classified under the tariff lines indicated with 'SG5', the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:

   (a) 28 per cent from the first year until the fourth year; and

   (b) 20 per cent from the fifth year until the seventh year.

3. Any agricultural safeguard measure applied under this Sub-Section may be maintained only until the end of the year in which the condition set out in paragraph 1 is satisfied.

4. Japan shall not apply any agricultural safeguard measure under this Sub-Section after the end of the seventh year.

5. If the first year is less than four months, the applicable trigger level set out in paragraph 1 for the first year for the purposes of subparagraph 1(a) shall be determined by multiplying 2,000 metric tonnes by a fraction the numerator of which shall be the number of months between the date of entry into force of this Agreement and the following 31 March and the denominator of which shall be 4. For the purpose of determining the applicable trigger level in accordance with the previous sentence, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).

SUB-SECTION 8

Agricultural safeguard measure for race horses

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with 'SG6' in Column 'Note' in the Schedule of Japan, Japan may apply an agricultural safeguard measure only if the CIF import price per each of those originating agricultural goods, expressed in the Japanese yen, is less than 90 per cent of the trigger price. The trigger price shall be the price that has been agreed in accordance with paragraph 4, or 10.7 million yen if there has been no specific agreement on the trigger price in accordance with paragraph 4.

2. For the originating agricultural goods classified under the tariff lines indicated with 'SG6', the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be the rate of customs duty determined for those originating agricultural goods in accordance with category 'B15' as set out in subparagraph 1(x) of Section A plus:

   (a) if the difference between the CIF import price per each of the originating agricultural good and the trigger price is greater than 10 per cent but less than or equal to 40 per cent of the trigger price, 30 per cent of the difference between the most-favoured-nation applied rate of customs duty in effect at the time of importation and the rate of customs duty applied to the originating agricultural goods in accordance with category 'B15' as set out in subparagraph 1(x) of Section A;

(b) if the difference between the CIF import price per each of the originating agricultural good and the trigger price is greater than 40 per cent but less than or equal to 60 per cent of the trigger price, 50 per cent of the difference between the most-favoured-nation applied rate of customs duty in effect at the time of importation and the rate of customs duty applied to the originating agricultural goods in accordance with category 'B15' as set out in subparagraph 1(x) of Section A;

(c) if the difference between the CIF import price per each of the originating agricultural good and the trigger price is greater than 60 per cent but less than or equal to 75 per cent of the trigger price, 70 per cent of the difference between the most-favoured-nation applied rate of customs duty in effect at the time of importation and the rate of customs duty applied to the originating agricultural goods in accordance with category 'B15' as set out in subparagraph 1(x) of Section A; and

(d) if the difference between the CIF import price per each of the originating agricultural good and the trigger price is greater than 75 per cent of the trigger price, the difference between the most-favoured-nation applied rate of customs duty in effect at the time of importation and the rate of customs duty applied to the originating agricultural goods in accordance with category 'B15' as set out in subparagraph 1(x) of Section A.

3. Japan shall not apply any safeguard measure under this Sub-Section after the end of the 15th year.

4. On request of the European Union, Japan and the European Union shall consult on the operation of the agricultural safeguard measure set out in this Sub-Section and may mutually agree to periodically evaluate and update the trigger price.

SECTION D

Schedule of Japan

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	SECTION I LIVE ANIMALS; ANIMAL PRODUCTS										
	Chapter 1 Live animals										
01.01	Live horses, asses, mules and hinnies										
	Horses										
0101.29	Other										
	2 Other										
010129.290	(2) Other	3,400,000 yen/each	B15	SG6	3,187,500.00 yen/each	2,975,000.00 yen/each	2,762,500.00 yen/each	2,550,000.00 yen/each	2,337,500.00 yen/each	2,125,000.00 yen/each	
01.02	Live bovine animals										
	Cattle										
0102.29	Other										
010229.100	1 Weighing not more than 300 kg	38,250 yen/each	B15		35,859.38 yen/each	33,468.75 yen/each	31,078.13 yen/each	28,687.50 yen/each	26,296.88 yen/each	23,906.25 yen/each	
010229.200	2 Other	63,750 yen/each	B15		59,765.63 yen/each	55,781.25 yen/each	51,796.88 yen/each	47,812.50 yen/each	43,828.13 yen/each	39,843.75 yen/each	
0102.90	Other										
	2 Other										
010290.210	(1) Weighing not more than 300 kg	38,250 yen/each	B15		35,859.38 yen/each	33,468.75 yen/each	31,078.13 yen/each	28,687.50 yen/each	26,296.88 yen/each	23,906.25 yen/each	
010290.290	(2) Other	63,750 yen/each	B15		59,765.63 yen/each	55,781.25 yen/each	51,796.88 yen/each	47,812.50 yen/each	43,828.13 yen/each	39,843.75 yen/each	
01.03	Live swine										
	Other										
0103.92	Weighing 50 kg or more										
010392.011	[1] Per each, not more than the upper limit prices for the specific duty applied on live swine where the upper limit prices shall be obtained by subtracting Prices B from Prices A, the same definition shall be applied in this heading. Prices A: standard import prices for live swine specified by the sub-paragraph 1 of paragraph 1 of the Annex 1-3-2 to the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) corresponding to the period of importation provided by the Annex, the same definition shall be applied in this heading. Prices B: the prices specified by [1] in this subheading each corresponding to the period of importation provided by the Annex 1-3 to the Law	19,508 yen/each	B15*		B15*	B15*	B15*	B15*	B15*	B15*	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	1,912,500.00 yen/each	1,700,000.00 yen/each	1,487,500.00 yen/each	1,275,000.00 yen/each	1,062,500.00 yen/each	850,000.00 yen/each	637,500.00 yen/each	425,000.00 yen/each	212,500.00 yen/each	Free	Free	Free	Free	Free	Free
	21,515.63 yen/each	19,125.00 yen/each	16,734.38 yen/each	14,343.75 yen/each	11,953.13 yen/each	9,562.50 yen/each	7,171.88 yen/each	4,781.25 yen/each	2,390.63 yen/each	Free	Free	Free	Free	Free	Free
	35,859.38 yen/each	31,875.00 yen/each	27,890.63 yen/each	23,906.25 yen/each	19,921.88 yen/each	15,937.50 yen/each	11,953.13 yen/each	7,968.75 yen/each	3,984.38 yen/each	Free	Free	Free	Free	Free	Free
	21,515.63 yen/each	19,125.00 yen/each	16,734.38 yen/each	14,343.75 yen/each	11,953.13 yen/each	9,562.50 yen/each	7,171.88 yen/each	4,781.25 yen/each	2,390.63 yen/each	Free	Free	Free	Free	Free	Free
	35,859.38 yen/each	31,875.00 yen/each	27,890.63 yen/each	23,906.25 yen/each	19,921.88 yen/each	15,937.50 yen/each	11,953.13 yen/each	7,968.75 yen/each	3,984.38 yen/each	Free	Free	Free	Free	Free	Free
	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
010392.012	[2] Per each, more than the upper limit prices for the specific duty applied on live swine, but not more than the gate prices where the gate prices shall be obtained by dividing Prices A by Rates B plus 1, the same definition shall be applied in this heading. Prices A: mentioned in [1] Rates B: the rates specified in this subheading [3] according to the each divisions of each import terms provided in the Annex 1-3-2	Per each, the difference between the standard import price of live swine and the value for customs duty	B15*		B15*	B15*	B15*	B15*	B15*	B15*	
010392.020	[3] Per each, more than the gate price of live swine, in value for customs duty	8.5 %	B15		8.0 %	7.4 %	6.9 %	6.4 %	5.8 %	5.3 %	
01.06	Other live animals										
	Mammals										
0106.12	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)										
010612.010	– Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)		X								
	Chapter 2 Meat and edible meat offal										
02.01	Meat of bovine animals, fresh or chilled										
020110.000	Carcasses and half-carcasses	38.5 %	R1	SG1*, S	27.5 %	26.7 %	25.8 %	25.0 %	24.2 %	23.3 %	
020120.000	Other cuts with bone in	38.5 %	R1	SG1*, S	27.5 %	26.7 %	25.8 %	25.0 %	24.2 %	23.3 %	
0201.30	Boneless										
020130.010	– Loin	38.5 %	R1	SG1*, S	27.5 %	26.7 %	25.8 %	25.0 %	24.2 %	23.3 %	
020130.020	– Chuck, Clod and Round	38.5 %	R1	SG1*, S	27.5 %	26.7 %	25.8 %	25.0 %	24.2 %	23.3 %	
020130.030	– Brisket and plate	38.5 %	R1	SG1*, S	27.5 %	26.7 %	25.8 %	25.0 %	24.2 %	23.3 %	
020130.090	– Other	38.5 %	R1	SG1*, S	27.5 %	26.7 %	25.8 %	25.0 %	24.2 %	23.3 %	
02.02	Meat of bovine animals, frozen										
020210.000	Carcasses and half-carcasses	38.5 %	R1	SG1*, S	27.5 %	26.7 %	25.8 %	25.0 %	24.2 %	23.3 %	
020220.000	Other cuts with bone in	38.5 %	R1	SG1*, S	27.5 %	26.7 %	25.8 %	25.0 %	24.2 %	23.3 %	
0202.30	Boneless										
020230.010	– Loin	38.5 %	R1	SG1*, S	27.5 %	26.7 %	25.8 %	25.0 %	24.2 %	23.3 %	
020230.020	– Chuck, Clod and Round	38.5 %	R1	SG1*, S	27.5 %	26.7 %	25.8 %	25.0 %	24.2 %	23.3 %	
020230.030	– Brisket and plate	38.5 %	R1	SG1*, S	27.5 %	26.7 %	25.8 %	25.0 %	24.2 %	23.3 %	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	Free	Free	Free	Free	Free	Free
	4.8 %	4.3 %	3.7 %	3.2 %	2.7 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free
	22.5 %	21.7 %	20.8 %	20.0 %	18.2 %	16.3 %	14.5 %	12.7 %	10.8 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %
	22.5 %	21.7 %	20.8 %	20.0 %	18.2 %	16.3 %	14.5 %	12.7 %	10.8 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %
	22.5 %	21.7 %	20.8 %	20.0 %	18.2 %	16.3 %	14.5 %	12.7 %	10.8 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %
	22.5 %	21.7 %	20.8 %	20.0 %	18.2 %	16.3 %	14.5 %	12.7 %	10.8 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %
	22.5 %	21.7 %	20.8 %	20.0 %	18.2 %	16.3 %	14.5 %	12.7 %	10.8 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %
	22.5 %	21.7 %	20.8 %	20.0 %	18.2 %	16.3 %	14.5 %	12.7 %	10.8 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %
	22.5 %	21.7 %	20.8 %	20.0 %	18.2 %	16.3 %	14.5 %	12.7 %	10.8 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %
	22.5 %	21.7 %	20.8 %	20.0 %	18.2 %	16.3 %	14.5 %	12.7 %	10.8 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %
	22.5 %	21.7 %	20.8 %	20.0 %	18.2 %	16.3 %	14.5 %	12.7 %	10.8 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %
	22.5 %	21.7 %	20.8 %	20.0 %	18.2 %	16.3 %	14.5 %	12.7 %	10.8 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %
	22.5 %	21.7 %	20.8 %	20.0 %	18.2 %	16.3 %	14.5 %	12.7 %	10.8 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
020230.090	– Other	38.5 %	R1	SG1*, S	27.5 %	26.7 %	25.8 %	25.0 %	24.2 %	23.3 %	
02.03	Meat of swine, fresh, chilled or frozen										
	Fresh or chilled										
0203.11	Carcasses and half-carcasses										
	2 Other										
020311.020	[1] Each kilogramme, in value for customs duty, not more than the upper limit prices for the specific duty applied on pig carcass, where the upper limit prices shall be obtained by subtracting Prices B from Prices A, the same definition shall be applied in this heading. Prices A: standard import prices for pig carcass specified by the sub-paragraph 1 of paragraph 2 of the Annex 1-3-2 to the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) corresponding to the period of importation provided by the Annex, the same definition shall be applied in this heading. Prices B: the prices specified by [1] in this subheading each corresponding to the period of importation provided by the Annex 1-3 to the Law	361 yen/kg	R2	SG2, S	R2	R2	R2	R2	R2	R2	
020311.030	[2] Each kilogramme, in value for customs duty, more than the upper limit prices for the specific duty applied on pig carcass, but not more than the gate prices of pig carcass, where the gate prices shall be obtained by dividing Prices A by Rates B plus 1, the same definition shall be applied in this heading. Prices A: mentioned in [1] Rates B: the rates specified by [3] in this subheading according to the each divisions of each import terms provided in the Annex 1-3-2	Per each kilogramme, the difference between the standard import price of pig carcass and the value for customs duty	R2	SG2, S	R2	R2	R2	R2	R2	R2	
020311.040	[3] Each kilogramme, more than the gate prices of pig carcass, in value for customs duty	4.3 %	B9*	SG2, S	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	
0203.12	Hams, shoulders and cuts thereof, with bone in										
	2 Other										
020312.023	[1] Each kilogramme, in value for customs duty, not more than the upper limit prices for the specific duty applied on partial pig, where the upper limit prices shall be obtained by subtracting Prices B from Prices A, the same definition shall be applied in this heading and in heading 02.06. Prices A: standard import prices for partial pig specified by the sub-paragraph 1 of paragraph 3 of the Annex 1-3-2 to the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) corresponding to the period of importation provided by the Annex, the same definition shall be applied in this heading and in heading 02.06. Prices B: the prices specified by [1] in this subheading each corresponding to the period of importation provided by the Annex 1-3 to the Law	482 yen/kg	R3	SG2, S	R3	R3	R3	R3	R3	R3	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	22.5 %	21.7 %	20.8 %	20.0 %	18.2 %	16.3 %	14.5 %	12.7 %	10.8 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %
	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2
	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2
	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
020312.021	[2] Each kilogramme, in value for customs duty, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, where the gate prices shall be obtained by dividing Prices A by Rates B plus 1, the same definition shall be applied in this heading and in heading 02.06. Prices A: mentioned in [1] Rates B: the rates specified by [3] in this subheading according to the each divisions of each import terms provided in the Annex 1-3-2	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	R3	SG2, S	R3	R3	R3	R3	R3	R3	
020312.022	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3 %	B9*	SG2, S	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	
0203.19	Other										
	2 Other										
020319.023	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	482 yen/kg	R3	SG2, S	R3	R3	R3	R3	R3	R3	
020319.021	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	R3	SG2, S	R3	R3	R3	R3	R3	R3	
020319.022	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3 %	B9*	SG2, S	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	
	Frozen										
0203.21	Carcasses and half-carcasses										
	2 Other										
020321.020	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on pig carcass, in value for customs duty	361 yen/kg	R2	SG2, S	R2	R2	R2	R2	R2	R2	
020321.030	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on pig carcass, but not more than the gate prices of pig carcass, in value for customs duty	Per each kilogramme, the difference between the standard import price of pig carcass and the value for customs duty	R2	SG2, S	R2	R2	R2	R2	R2	R2	
020321.040	[3] Each kilogramme, more than the gate prices of pig carcass, in value for customs duty	4.3 %	B9*	SG2, S	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	
0203.22	Hams, shoulders and cuts thereof, with bone in										
	2 Other										
020322.023	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	482 yen/kg	R3	SG2, S	R3	R3	R3	R3	R3	R3	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3
	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3
	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3
	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2
	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2
	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
020322.021	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	R3	SG2, S	R3	R3	R3	R3	R3	R3	
020322.022	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3 %	B9*	SG2, S	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	
0203.29	Other										
	2 Other										
020329.023	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	482 yen/kg	R3	SG2, S	R3	R3	R3	R3	R3	R3	
020329.021	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	R3	SG2, S	R3	R3	R3	R3	R3	R3	
020329.022	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3 %	B9*	SG2, S	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen										
0206.10	Of bovine animals, fresh or chilled										
020610.020	1 Cheek meat and head meat	50.0 %	R4	SG1**, S	39.0 %	36.9 %	34.8 %	32.7 %	30.6 %	28.4 %	
	2 Other										
	(1) Internal organs and tongues										
020610.011	– Tongues	12.8 %	B10*	S	6.4 %	5.8 %	5.1 %	4.5 %	3.8 %	3.2 %	
020610.019	– Other	12.8 %	B12*	S	6.4 %	5.9 %	5.3 %	4.8 %	4.3 %	3.7 %	
020610.090	(2) Other	21.3 %	B15	S	20.0 %	18.6 %	17.3 %	16.0 %	14.6 %	13.3 %	
	Of bovine animals, frozen										
020621.000	Tongues	12.8 %	B10*	S	6.4 %	5.8 %	5.1 %	4.5 %	3.8 %	3.2 %	
020622.000	Livers	12.8 %	B15	S	12.0 %	11.2 %	10.4 %	9.6 %	8.8 %	8.0 %	
0206.29	Other										
020629.020	1 Cheek meat and head meat	50.0 %	R4	SG1**, S	39.0 %	36.9 %	34.8 %	32.7 %	30.6 %	28.4 %	
	2 Other										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3
	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3
	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3
	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	26.3 %	24.2 %	22.1 %	20.0 %	18.2 %	16.3 %	14.5 %	12.7 %	10.8 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %
	2.6 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.2 %	2.7 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free
	12.0 %	10.7 %	9.3 %	8.0 %	6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	Free	Free	Free	Free	Free	Free
	2.6 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.2 %	6.4 %	5.6 %	4.8 %	4.0 %	3.2 %	2.4 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free
	26.3 %	24.2 %	22.1 %	20.0 %	18.2 %	16.3 %	14.5 %	12.7 %	10.8 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year
020629.010	(1) Internal organs	12.8 %	B12*	S	6.4 %	5.9 %	5.3 %	4.8 %	4.3 %	3.7 %
020629.090	(2) Other	21.3 %	B15	S	20.0 %	18.6 %	17.3 %	16.0 %	14.6 %	13.3 %
0206.30	Of swine, fresh or chilled									
	2 Other									
020630.091	(1) Internal organs	8.5 %	B10		7.7 %	7.0 %	6.2 %	5.4 %	4.6 %	3.9 %
	(2) Other									
020630.093	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	482 yen/kg	R3	SG2, S	R3	R3	R3	R3	R3	R3
020630.092	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	R3	SG2, S	R3	R3	R3	R3	R3	R3
020630.099	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3 %	B9*	SG2, S	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %
	Of swine, frozen									
0206.41	Livers									
020641.090	2 Other	8.5 %	B10		7.7 %	7.0 %	6.2 %	5.4 %	4.6 %	3.9 %
0206.49	Other									
	2 Other									
020649.091	(1) Internal organs	8.5 %	B7*		4.3 %	3.7 %	3.1 %	2.5 %	1.8 %	1.2 %
	(2) Other									
020649.093	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	482 yen/kg	R3	SG2, S	R3	R3	R3	R3	R3	R3
020649.092	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	R3	SG2, S	R3	R3	R3	R3	R3	R3
020649.099	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3 %	B9*	SG2, S	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen									
	Of fowls of the species *Gallus domesticus*									
020711.000	Not cut in pieces, fresh or chilled	11.9 %	B5		9.9 %	7.9 %	6.0 %	4.0 %	2.0 %	Free

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	3.2 %	2.7 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free
	12.0 %	10.7 %	9.3 %	8.0 %	6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	Free	Free	Free	Free	Free	Free
	3.1 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3
	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3
	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.1 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3
	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3
	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
020712.000	Not cut in pieces, frozen	11.9 %	B10		10.8 %	9.7 %	8.7 %	7.6 %	6.5 %	5.4 %	
0207.13	Cuts and offal, fresh or chilled										
020713.100	1 Legs with bone in	8.5 %	B10		7.7 %	7.0 %	6.2 %	5.4 %	4.6 %	3.9 %	
020713.200	2 Other	11.9 %	B10		10.8 %	9.7 %	8.7 %	7.6 %	6.5 %	5.4 %	
0207.14	Cuts and offal, frozen										
	2 Other										
020714.210	(1) Legs with bone in	8.5 %	B10		7.7 %	7.0 %	6.2 %	5.4 %	4.6 %	3.9 %	
020714.220	(2) Other	11.9 %	B5		9.9 %	7.9 %	6.0 %	4.0 %	2.0 %	Free	
	Of ducks										
020744.000	Other, fresh or chilled	9.6 %	B5		8.0 %	6.4 %	4.8 %	3.2 %	1.6 %	Free	
02.08	Other meat and edible meat offal, fresh, chilled or frozen										
0208.40	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)										
020840.011	– Of whales		X								
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal										
	Meat of swine										
0210.11	Hams, shoulders and cuts thereof, with bone in										
021011.010	[1] Each kilogramme, in value for customs duty, not more than the gate prices for the specific duty applied on processed meat of swine, where the gate prices shall be obtained by dividing Prices A by Rates B plus 0.6, and multiplying by 1.5, the same definition shall be applied in this heading and in heading 16.02. Prices A: standard import prices for processed meat of swine specified by the subparagraph 1 of paragraph 4 of the Annex 1-3-2 to the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) corresponding to the period of importation provided by the Annex, the same definition shall be applied in this heading and in heading 16.02. Rates B: the rates specified in this subheading [2] according to the each divisions of each import terms provided in the Annex 1-3	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	B10**	SG3, S	B10**	B10**	B10**	B10**	B10**	B10**	
021011.020	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty	8.5 %	B10***	SG3, S	4.3 %	3.8 %	3.3 %	2.7 %	2.2 %	1.8 %	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	4.3 %	3.2 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.1 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4.3 %	3.2 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.1 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B10**	B10**	B10**	B10**	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
0210.12	Bellies (streaky) and cuts thereof										
021012.010	[1] Each kilogramme, not more than the gate prices of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	B10**	SG3, S	B10**	B10**	B10**	B10**	B10**	B10**	
021012.020	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty	8.5 %	B10***	SG3, S	4.3 %	3.8 %	3.3 %	2.7 %	2.2 %	1.8 %	
0210.19	Other										
021019.010	[1] Each kilogramme, not more than the gate prices of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	B10**	SG3, S	B10**	B10**	B10**	B10**	B10**	B10**	
021019.020	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty	8.5 %	B10***	SG3, S	4.3 %	3.8 %	3.3 %	2.7 %	2.2 %	1.8 %	
021020.000	Meat of bovine animals	161.50 yen/kg	R5	S	154.16 yen/kg	146.82 yen/kg	139.48 yen/kg	132.14 yen/kg	124.80 yen/kg	117.45 yen/kg	
	Other, including edible flours and meals of meat or meat offal										
021092.000	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)										
	– Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)		X								
	– Other	4.2 %	A		Free	Free	Free	Free	Free	Free	
0210.99	Other										
	1 Of swine										
021099.011	[1] Each kilogramme, not more than the gate prices of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	B10**	SG3, S	B10**	B10**	B10**	B10**	B10**	B10**	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	B10**	B10**	B10**	B10**	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B10**	B10**	B10**	B10**	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	110.11 yen/kg	102.77 yen/kg	95.43 yen/kg	88.09 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B10**	B10**	B10**	B10**	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
021099.019	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty	8.5 %	B10***	SG3, S	4.3 %	3.8 %	3.3 %	2.7 %	2.2 %	1.8 %	
021099.020	2 Of bovine animals	161.50 yen/kg	R5	S	154.16 yen/kg	146.82 yen/kg	139.48 yen/kg	132.14 yen/kg	124.80 yen/kg	117.45 yen/kg	
	Chapter 3 Fish and crustaceans, molluscs and other aquatic invertebrates										
03.01	Live fish										
	Other live fish										
0301.94	Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)										
	2 Other										
030194.220	– Pacific bluefin tunas (*Thunnus orientalis*)	3.5 %	B10		3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	
0301.99	Other										
	2 Other										
030199.210	(1) Nishin (*Clupea* spp.), Tara (*Gadus* spp., *Theragra* spp. and *Merluccius* spp.), Buri (*Seriola* spp.), Saba (*Scomber* spp.), Iwashi (*Etrumeus* spp., *Sardinops* spp. and *Engraulis* spp.), Aji (*Trachurus* spp. and *Decapterus* spp.) and Samma (*Cololabis* spp.)	10.0 %	B15		9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	
	(2) Other										
030199.290	– Other	3.5 %	B10		3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04										
	Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99										
030211.000	Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	3.5 %	B10		3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	
0302.13	Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*)										
030213.011	– Red salmon (*Oncorhynchus nerka*)	3.5 %	B8		3.1 %	2.7 %	2.3 %	1.9 %	1.6 %	1.2 %	
030213.012	– Silver salmon (*Oncorhynchus kisutch*)	3.5 %	B10		3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	
030213.019	– Other	3.5 %	B8		3.1 %	2.7 %	2.3 %	1.9 %	1.6 %	1.2 %	
030219.000	Other	3.5 %	B10		3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	
	Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus* (*Katsuwonus*) *pelamis*), excluding edible fish offal of subheadings 0302.91 to 0302.99										
030231.000	Albacore or longfinned tunas (*Thunnus alalunga*)	3.5 %	B10		3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	110.11 yen/kg	102.77 yen/kg	95.43 yen/kg	88.09 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg
	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free
	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
030234.000	Bigeye tunas (*Thunnus obesus*)	3.5 %	B10		3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	
0302.35	Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)										
030235.010	– Atlantic bluefin tunas (*Thunnus thynnus*)	3.5 %	B5		2.9 %	2.3 %	1.8 %	1.2 %	0.6 %	Free	
030235.020	– Pacific bluefin tunas (*Thunnus orientalis*)	3.5 %	B10		3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	
030236.000	Southern bluefin tunas (*Thunnus maccoyii*)	3.5 %	B10		3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	
030239.000	Other	3.5 %	B10		3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	
	Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis* spp.), sardines (*Sardina pilchardus, Sardinops* spp.), sardinella (*Sardinella* spp.), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger* spp.), seerfishes (*Scomberomorus* spp.), jack and horse mackerel (*Trachurus* spp.), jacks, crevalles (*Caranx* spp.), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus* spp.), Pacific saury (*Cololabis saira*), scads (*Decapterus* spp.), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda* spp.), marlins, sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of subheadings 0302.91 to 0302.99										
030241.000	Herrings (*Clupea harengus, Clupea pallasii*)	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
030242.000	Anchovies (*Engraulis* spp.)	10.0 %	B15		9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	
0302.43	Sardines (*Sardina pilchardus, Sardinops* spp.), sardinella (*Sardinella* spp.), brisling or sprats (*Sprattus sprattus*)										
030243.100	1 Of *Sardinops* spp.	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
030244.000	Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	10.0 %	B15		9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	
030245.000	Jack and horse mackerel (*Trachurus* spp.)	10.0 %	B15		9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	
030247.000	Swordfish (*Xiphias gladius*)	3.5 %	B8		3.1 %	2.7 %	2.3 %	1.9 %	1.6 %	1.2 %	
0302.49	Other										
030249.100	1 Pacific saury (*Cololabis saira*) and scads (*Decapterus* spp.)	10.0 %	B15		9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	
	2 Other										
030249.210	– Seerfishes (*Scomberomorus* spp.)	3.5 %	B10		3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	
030249.220	– Marlins (*Istiophoridae*)	3.5 %	B10		3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	
	Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*, excluding edible fish offal of subheadings 0302.91 to 0302.99										
030251.000	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free
	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free
	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free
	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
0302.54	Hake (*Merluccius* spp., *Urophycis* spp.)										
030254.100	1 Of *Merluccius* spp.	10.0 %	B15		9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	
030255.000	Alaska Pollack (*Theragra chalcogramma*)	10.0 %	B15		9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	
0302.59	Other										
030259.100	1 Tara (*Gadus* spp., *Theragra* spp.)	10.0 %	B15		9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	
	Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99										
0302.89	Other										
	1 Nishin (*Clupea* spp.), Buri (*Seriola* spp.), Saba (*Scomber* spp.) and red-eye round herring (*Etrumeus* spp.)										
030289.110	– Buri (*Seriola* spp.)	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
030289.190	– Other	10.0 %	B15		9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	
	3 Other										
030289.299	– Other										
	– – Spanish mackerel	3.5 %	B10		3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	
	– – Samma (*Cololabis* spp., other than *Cololabis saira*)	3.5 %	B15		3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	
	– – Other	3.5 %	A		Free	Free	Free	Free	Free	Free	
	Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal										
0302.91	Livers, roes and milt										
	1 Hard roes of Nishin (*Clupea* spp.) and Tara (*Gadus* spp., *Theragra* spp. and *Merluccius* spp.)										
030291.020	– Hard roes of Tara (*Gadus* spp., *Theragra* spp. and *Merluccius* spp.)	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
0302.99	Other										
	2 Other										
030299.910	(1) Nishin (*Clupea* spp.), Tara (*Gadus* spp., *Theragra* spp. and *Merluccius* spp.), Buri (*Seriola* spp.), Saba (*Scomber* spp.), Iwashi (*Etrumeus* spp., *Sardinops* spp. and *Engraulis* spp.), Aji (*Trachurus* spp. and *Decapterus* spp.) and Samma (*Cololabis* spp.)										
	– Herring (*Clupea harengus*, *Clupea pallasii*), Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*), Buri (*Seriola* spp.) and Sardines (*Sardinops* spp.)	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
	– Other	10.0 %	B15		9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	
	(2) Other										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free
	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free
	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free
	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
030299.999	– Other										
	– – Atlantic bluefin tunas (*Thunnus thynnus*)	3.5 %	B5		2.9 %	2.3 %	1.8 %	1.2 %	0.6 %	Free	
	– – Red salmon (*Oncorhynchus nerka*), Pacific salmon (*Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus masou* and *Oncorhynchus rhodurus*) and Swordfish (*Xiphias gladius*)	3.5 %	B8		3.1 %	2.7 %	2.3 %	1.9 %	1.6 %	1.2 %	
	– – Salmonidae other than Atlantic salmon (*Salmo salar*), Danube salmon (*Hucho hucho*), Red salmon (*Oncorhynchus nerka*) and Pacific salmon (*Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Tunas other than Atlantic bluefin tunas (*Thunnus thynnus*) and Yellowfin tunas (*Thunnus albacares*), Marlin (*Istiophoridae*) and Spanish mackerel	3.5 %	B10		3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	
	– – Other	3.5 %	A		Free	Free	Free	Free	Free	Free	
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04										
	Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99										
0303.12	Other Pacific salmon (*Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*)										
030312.010	– Silver salmon (*Oncorhynchus kisutch*)	3.5 %	B10		3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	
030312.090	– Other	3.5 %	B8		3.1 %	2.7 %	2.3 %	1.9 %	1.6 %	1.2 %	
030319.000	Other	3.5 %	B8		3.1 %	2.7 %	2.3 %	1.9 %	1.6 %	1.2 %	
	Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus* (*Katsuwonus*) *pelamis*), excluding edible fish offal of subheadings 0303.91 to 0303.99										
030341.000	Albacore or longfinned tunas (*Thunnus alalunga*)	3.5 %	B8		3.1 %	2.7 %	2.3 %	1.9 %	1.6 %	1.2 %	
030343.000	Skipjack or stripe-bellied bonito	3.5 %	B3		2.6 %	1.8 %	0.9 %	Free	Free	Free	
0303.45	Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)										
030345.020	– Pacific bluefin tunas (*Thunnus orientalis*)	3.5 %	B10		3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	
030346.000	Southern bluefin tunas (*Thunnus maccoyii*)	3.5 %	B10		3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	
030349.000	Other	3.5 %	B10		3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	
	Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis* spp.), sardines (*Sardina pilchardus, Sardinops* spp.), sardinella (*Sardinella* spp.), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger* spp.), seerfishes (*Scomberomorus* spp.), jack and horse mackerel (*Trachurus* spp.), jacks, crevalles (*Caranx* spp.), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus* spp.), Pacific saury (*Cololabis saira*), scads (*Decapterus* spp.), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda* spp.), marlins, sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of subheadings 0303.91 to 0303.99										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
0303.53	Sardines (*Sardina pilchardus, Sardinops* spp.), sardinella (*Sardinella* spp.), brisling or sprats (*Sprattus sprattus*)										
030353.100	1 Of *Sardinops* spp.	10.0 %	B8		8.9 %	7.8 %	6.7 %	5.6 %	4.4 %	3.3 %	
030354.000	Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	7.0 %	B15		6.6 %	6.1 %	5.7 %	5.3 %	4.8 %	4.4 %	
030355.000	Jack and horse mackerel (*Trachurus* spp.)	10.0 %	B15		9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	
030357.000	Swordfish (*Xiphias gladius*)	3.5 %	B10		3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	
0303.59	Other										
	1 Anchovies (*Engraulis* spp.), Pacific saury (*Cololabis saira*) and scads (*Decapterus* spp.)										
030359.110	– Anchovies (*Engraulis* spp.)	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
030359.120	– Pacific saury (*Cololabis saira*)	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
030359.190	– Scads (*Decapterus* spp.)	10.0 %	B15		9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	
	2 Other										
030359.910	– Seerfishes (*Scomberomorus* spp.)	3.5 %	B10		3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	
030359.930	– Marlin (*Istiophoridae*)	3.5 %	B8		3.1 %	2.7 %	2.3 %	1.9 %	1.6 %	1.2 %	
	Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*, excluding edible fish offal of subheadings 0303.91 to 0303.99										
0303.66	Hake (*Merluccius* spp., *Urophycis* spp.)										
030366.100	1 Of *Merluccius* spp.	6.0 %	B8		5.3 %	4.7 %	4.0 %	3.3 %	2.7 %	2.0 %	
030367.000	Alaska Pollack (*Theragra chalcogramma*)	6.0 %	B8		5.3 %	4.7 %	4.0 %	3.3 %	2.7 %	2.0 %	
0303.69	Other										
030369.100	1 Tara (*Gadus* spp., *Theragra* spp.)	6.0 %	B8		5.3 %	4.7 %	4.0 %	3.3 %	2.7 %	2.0 %	
	Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99										
0303.89	Other										
	1 Nishin (*Clupea* spp.), Buri (*Seriola* spp.), Saba (*Scomber* spp.) and red-eye round herring (*Etrumeus* spp.)										
030389.110	– Nishin (*Clupea* spp.)	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
030389.122	– Buri (*Seriola* spp.)	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
030389.129	– Other	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
	3 Other										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free
	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free
	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free
	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
030389.299	– Other										
	– – Samma (*Cololabis* spp., other than *Cololabis saira*) and Spanish mackerel	3.5 %	B10		3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	
	– – Other	3.5 %	A		Free	Free	Free	Free	Free	Free	
	Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal										
0303.99	Other										
	2 Other										
	(1) Nishin (*Clupea* spp.), Tara (*Gadus* spp., *Theragra* spp. and *Merluccius* spp.), Buri (*Seriola* spp.), Saba (*Scomber* spp.), Iwashi (*Etrumeus* spp., *Sardinops* spp. and *Engraulis* spp.), Aji (*Trachurus* spp. and *Decapterus* spp.) and Samma (*Cololabis* spp.)										
030399.911	– Nishin (*Clupea* spp.) and Tara (*Gadus* spp., *Theragra* spp. and *Merluccius* spp.)										
	– – Nishin (*Clupea* spp.) other than Herrings (*Clupea harengus, Clupea pallasii*)	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
	– – Tara (*Gadus* spp., *Theragra* spp., *Merluccius* spp.) other than Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	6.0 %	B8		5.3 %	4.7 %	4.0 %	3.3 %	2.7 %	2.0 %	
	– – Other	6.0 %	A		Free	Free	Free	Free	Free	Free	
030399.912	– Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	7.0 %	B15		6.6 %	6.1 %	5.7 %	5.3 %	4.8 %	4.4 %	
030399.919	– Other										
	– – Sardines (*Sardinops* spp.)	10.0 %	B8		8.9 %	7.8 %	6.7 %	5.6 %	4.4 %	3.3 %	
	– – Buri (*Seriola* spp.), Saba (*Scomber* spp.), Iwashi (*Etrumeus* spp., *Engraulis* spp.) and Samma (*Cololabis* spp.)	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
	– – Aji (*Trachurus* spp., *Decapterus* spp.)	10.0 %	B15		9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	
	(2) Other										
030399.999	– Other										
	– – Salmonidae										
	– – – Red salmon (*Oncorhynchus nerka*), Atlantic salmon (*Salmo salar*), Danube salmon (*Hucho hucho*) and Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	3.5 %	A		Free	Free	Free	Free	Free	Free	
	– – – Silver salmon (*Oncorhynchus kisutch*)	3.5 %	B10		3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	
	– – – Other	3.5 %	B8		3.1 %	2.7 %	2.3 %	1.9 %	1.6 %	1.2 %	
	– – Tunas										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free
	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	– – – Yellowfin tunas (*Thunnus albacares*), Bigeye tunas (*Thunnus obesus*) and Atlantic bluefin tunas (*Thunnus thynnus*)	3.5 %	A		Free	Free	Free	Free	Free	Free	
	– – – Albacore or longfinned tunas (*Thunnus alalunga*)	3.5 %	B8		3.1 %	2.7 %	2.3 %	1.9 %	1.6 %	1.2 %	
	– – – Other	3.5 %	B10		3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	
	– – Other										
	– – – Skipjack or stripe-bellied bonito (*Euthynnus* (*Katsuwonus*) *pelamis*)	3.5 %	B3		2.6 %	1.8 %	0.9 %	Free	Free	Free	
	– – – Marlin (*Istiophoridae*)	3.5 %	B8		3.1 %	2.7 %	2.3 %	1.9 %	1.6 %	1.2 %	
	– – – Swordfish (*Xiphias gladius*) and Spanish mackerel	3.5 %	B10		3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	
	– – – Other	3.5 %	A		Free	Free	Free	Free	Free	Free	
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen										
	Fresh or chilled fillets of other fish										
0304.44	Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*										
030444.100	1 Tara (*Gadus* spp., *Theragra* spp. and *Merluccius* spp.)	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
0304.49	Other										
030449.100	1 Nishin (*Clupea* spp.), Buri (*Seriola* spp.), Saba (*Scomber* spp.), Iwashi (*Etrumeus* spp., *Sardinops* spp. and *Engraulis* spp.), Aji (*Trachurus* spp. and *Decapterus* spp.) and Samma (*Cololabis* spp.)	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
	2 Other										
030449.210	– Bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	3.5 %	B10		3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	
030449.220	– Southern bluefin tunas (*Thunnus maccoyii*)	3.5 %	B10		3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	
	Other, fresh or chilled										
0304.53	Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*										
030453.100	1 Tara (*Gadus* spp., *Theragra* spp. and *Merluccius* spp.)	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
0304.59	Other										
030459.100	1 Nishin (*Clupea* spp.), Buri (*Seriola* spp.), Saba (*Scomber* spp.), Iwashi (*Etrumeus* spp., *Sardinops* spp. and *Engraulis* spp.), Aji (*Trachurus* spp. and *Decapterus* spp.) and Samma (*Cololabis* spp.)	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
	2 Other										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year
	– Other									
030459.291	– – Bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	3.5 %	B10		3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %
030459.292	– – Southern bluefin tunas (*Thunnus maccoyii*)	3.5 %	B10		3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %
	Frozen fillets of fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*									
030471.000	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	10.0 %	B8		8.9 %	7.8 %	6.7 %	5.6 %	4.4 %	3.3 %
0304.74	Hake (*Merluccius* spp., *Urophycis* spp.)									
030474.100	1 Of *Merluccius* spp.	10.0 %	B8		8.9 %	7.8 %	6.7 %	5.6 %	4.4 %	3.3 %
030475.000	Alaska Pollack (*Theragra chalcogramma*)	10.0 %	B8		8.9 %	7.8 %	6.7 %	5.6 %	4.4 %	3.3 %
0304.79	Other									
030479.100	1 Tara (*Gadus* spp., *Theragra* spp.)	10.0 %	B8		8.9 %	7.8 %	6.7 %	5.6 %	4.4 %	3.3 %
	Frozen fillets of other fish									
030484.000	Swordfish (*Xiphias gladius*)	3.5 %	B8		3.1 %	2.7 %	2.3 %	1.9 %	1.6 %	1.2 %
0304.87	Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus* (*Katsuwonus*) *pelamis*)									
	– Tunas (of the genus *Thunnus*)									
030487.020	– – Bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	3.5 %	B5		2.9 %	2.3 %	1.8 %	1.2 %	0.6 %	Free
030487.030	– – Southern bluefin tunas (*Thunnus maccoyii*)	3.5 %	B10		3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %
0304.89	Other									
030489.100	1 Nishin (*Clupea* spp.), Buri (*Seriola* spp.), Saba (*Scomber* spp.), Iwashi (*Etrumeus* spp., *Sardinops* spp. and *Engraulis* spp.), Aji (*Trachurus* spp. and *Decapterus* spp.) and Samma (*Cololabis* spp.)	10.0 %	B5		8.3 %	6.7 %	5.0 %	3.3 %	1.7 %	Free
	2 Other									
030489.210	– Marlin (*Istiophoridae*)	3.5 %	B8		3.1 %	2.7 %	2.3 %	1.9 %	1.6 %	1.2 %
	Other, frozen									
0304.99	Other									
	1 Nishin (*Clupea* spp.), Buri (*Seriola* spp.), Saba (*Scomber* spp.), Iwashi (*Etrumeus* spp., *Sardinops* spp. and *Engraulis* spp.), Aji (*Trachurus* spp. and *Decapterus* spp.) and Samma (*Cololabis* spp.)									
030499.120	– Buri (*Seriola* spp.), Saba (*Scomber* spp.), Iwashi (*Etrumeus* spp., *Sardinops* spp. and *Engraulis* spp.), Aji (*Trachurus* spp. and *Decapterus* spp.) and Samma (*Cololabis* spp.)	10.0 %	B5		8.3 %	6.7 %	5.0 %	3.3 %	1.7 %	Free

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	2 Other										
	– Other										
030499.994	– – Southern bluefin tunas (*Thunnus maccoyii*)	3.5 %	B10		3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption										
030510.000	Flours, meals and pellets of fish, fit for human consumption	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
0305.20	Livers, roes and milt of fish, dried, smoked, salted or in brine										
	3 Hard roes of Tara (*Gadus* spp., *Theragra* spp. and *Merluccius* spp.) and Nishin roes on the tangles										
030520.020	– Hard roes of Tara (*Gadus* spp., *Theragra* spp. and *Merluccius* spp.)	7.5 %	B8		6.7 %	5.8 %	5.0 %	4.2 %	3.3 %	2.5 %	
	Fish fillets, dried, salted or in brine, but not smoked										
0305.32	Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*										
030532.010	– Tara (*Gadus* spp., *Theragra* spp. and *Merluccius* spp.)	15.0 %	B8		13.3 %	11.7 %	10.0 %	8.3 %	6.7 %	5.0 %	
0305.39	Other										
	2 Other										
030539.210	– Nishin (*Clupea* spp.), Buri (*Seriola* spp.), Saba (*Scomber* spp.), Iwashi (*Etrumeus* spp., *Sardinops* spp. and *Engraulis* spp.), Aji (*Trachurus* spp. and *Decapterus* spp.) and Samma (*Cololabis* spp.)	15.0 %	B5		12.5 %	10.0 %	7.5 %	5.0 %	2.5 %	Free	
	Dried fish, other than edible fish offal, whether or not salted but not smoked										
030551.000	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	15.0 %	B10		13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	
0305.53	Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*, other than cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)										
030553.100	– Tara (*Gadus* spp., *Theragra* spp. and *Merluccius* spp.)	15.0 %	B10		13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	
0305.54	Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis* spp.), sardines (*Sardina pilchardus, Sardinops* spp.), sardinella (*Sardinella* spp.), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger* spp.), seerfishes (*Scomberomorus* spp.), jack and horse mackerel (*Trachurus* spp.), jacks, crevalles (*Caranx* spp.), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus* spp.), Pacific saury (*Cololabis saira*), scads (*Decapterus* spp.), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda* spp.), marlins, sailfishes, spearfish (*Istiophoridae*)										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.7 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.3 %	1.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
030554.100	– Herrings (*Clupea harengus, Clupea pallasii*), Iwashi (*Sardinops* spp. and *Engraulis* spp.), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Aji (*Trachurus* spp. and *Decapterus* spp.) and Pacific saury (*Cololabis saira*)	15.0 %	B10		13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	
0305.59	Other										
	2 Other										
030559.020	(1) Nishin (*Clupea* spp.), Buri (*Seriola* spp.), Saba (*Scomber* spp.) and red-eye round herring (*Etrumeus* spp.)	15.0 %	B10		13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	
030559.090	(2) Other										
	– Samma (*Cololabis* spp., other than *Cololabis saira*)	10.5 %	B10		9.5 %	8.6 %	7.6 %	6.7 %	5.7 %	4.8 %	
	– Other	10.5 %	A		Free	Free	Free	Free	Free	Free	
	Fish, salted but not dried or smoked and fish in brine, other than edible fish offal										
030561.000	Herrings (*Clupea harengus, Clupea pallasii*)	15.0 %	B10		13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	
030562.000	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	15.0 %	B10		13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	
030563.000	Anchovies (*Engraulis* spp.)	15.0 %	B10		13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	
030564.000	Tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.), carp (*Cyprinus* spp., *Carassius* spp., *Ctenopharyngodon idellus, Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus, Catla catla, Labeo* spp., *Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama* spp.), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*) and snakeheads (*Channa* spp.)	10.5 %	B10		9.5 %	8.6 %	7.6 %	6.7 %	5.7 %	4.8 %	
0305.69	Other										
	2 Other										
030569.091	– Nishin (*Clupea* spp.), Tara (*Gadus* spp., *Theragra* spp. and *Merluccius* spp.), Buri (*Seriola* spp.), Saba (*Scomber* spp.), Iwashi (*Etrumeus* spp. and *Sardinops* spp.), Aji (*Trachurus* spp. and *Decapterus* spp.) and Samma (*Cololabis* spp.)	10.5 %	B10		9.5 %	8.6 %	7.6 %	6.7 %	5.7 %	4.8 %	
030569.099	– Other	10.5 %	B10		9.5 %	8.6 %	7.6 %	6.7 %	5.7 %	4.8 %	
	Fish fins, heads, tails, maws and other edible fish offal										
0305.71	Shark fins										
030571.090	– Other	10.5 %	B10		9.5 %	8.6 %	7.6 %	6.7 %	5.7 %	4.8 %	
0305.72	Fish heads, tails and maws										
	2 Other										
	(2) Dried										
	B Other										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.8 %	2.9 %	1.9 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.8 %	2.9 %	1.9 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.8 %	2.9 %	1.9 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.8 %	2.9 %	1.9 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.8 %	2.9 %	1.9 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	– Nishin (*Clupea* spp.), Tara (*Gadus* spp., *Theragra* spp. and *Merluccius* spp.), Buri (*Seriola* spp.), Saba (*Scomber* spp.), Iwashi (*Etrumeus* spp., *Sardinops* spp. and *Engraulis* spp.), Aji (*Trachurus* spp. and *Decapterus* spp.) and Samma (*Cololabis* spp.)										
030572.221	– – Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	15.0 %	B10		13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	
030572.222	– – Other	15.0 %	B10		13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	
	(3) Salted or in brine										
	B Other										
030572.321	– Herrings (*Clupea harengus, Clupea pallasii*)	15.0 %	B10		13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	
030572.322	– Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	15.0 %	B10		13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	
030572.323	– Anchovies (*Engraulis* spp.)	15.0 %	B10		13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	
	– Other										
030572.324	– – Nishin (*Clupea* spp.), Tara (*Gadus* spp., *Theragra* spp. and *Merluccius* spp.), Buri (*Seriola* spp.), Saba (*Scomber* spp.), Iwashi (*Etrumeus* spp. and *Sardinops* spp.), Aji (*Trachurus* spp. and *Decapterus* spp.) and Samma (*Cololabis* spp.)	10.5 %	B10		9.5 %	8.6 %	7.6 %	6.7 %	5.7 %	4.8 %	
030572.329	– – Other	10.5 %	B10		9.5 %	8.6 %	7.6 %	6.7 %	5.7 %	4.8 %	
0305.79	Other										
	2 Other										
	(2) Dried										
	B Other										
	– Nishin (*Clupea* spp.), Tara (*Gadus* spp., *Theragra* spp. and *Merluccius* spp.), Buri (*Seriola* spp.), Saba (*Scomber* spp.), Iwashi (*Etrumeus* spp., *Sardinops* spp. and *Engraulis* spp.), Aji (*Trachurus* spp. and *Decapterus* spp.) and Samma (*Cololabis* spp.)										
030579.221	– – Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	15.0 %	B10		13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	
030579.222	– – Other	15.0 %	B10		13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	
	(3) Salted or in brine										
	B Other										
030579.321	– Herrings (*Clupea harengus, Clupea pallasii*)	15.0 %	B10		13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	
030579.322	– Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	15.0 %	B10		13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	
030579.323	– Anchovies (*Engraulis* spp.)	15.0 %	B10		13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.8 %	2.9 %	1.9 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.8 %	2.9 %	1.9 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	– Other										
030579.324	– – Nishin (*Clupea* spp.), Tara (*Gadus* spp., *Theragra* spp. and *Merluccius* spp.), Buri (*Seriola* spp.), Saba (*Scomber* spp.), Iwashi (*Etrumeus* spp. and *Sardinops* spp.), Aji (*Trachurus* spp. and *Decapterus* spp.) and Samma (*Cololabis* spp.)	10.5 %	B10		9.5 %	8.6 %	7.6 %	6.7 %	5.7 %	4.8 %	
030579.329	– – Other	10.5 %	B10		9.5 %	8.6 %	7.6 %	6.7 %	5.7 %	4.8 %	
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption										
	Live, fresh or chilled										
0306.33	Crabs										
030633.140	– Horsehair crabs	4.0 %	B10		3.6 %	3.3 %	2.9 %	2.5 %	2.2 %	1.8 %	
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption										
	Oysters										
0307.19	Other										
	1 Smoked										
030719.210	– Adductors of shellfish	6.7 %	B8		6.0 %	5.2 %	4.5 %	3.7 %	3.0 %	2.2 %	
	Scallops, including queen scallops, of the genera *Pecten*, *Chlamys* or *Placopecten*										
030721.000	Live, fresh or chilled	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
030722.000	Frozen	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
0307.29	Other										
030729.500	1 Smoked	6.7 %	B8		6.0 %	5.2 %	4.5 %	3.7 %	3.0 %	2.2 %	
030729.200	2 Other	15.0 %	B10		13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %	
	Mussels (*Mytilus* spp., *Perna* spp.)										
0307.39	Other										
	1 Smoked										
030739.510	– Adductors of shellfish	6.7 %	B5		5.6 %	4.5 %	3.4 %	2.2 %	1.1 %	Free	
	Cuttle fish and squid										
0307.42	Live, fresh or chilled										
030742.090	– Other	5.0 %	B10		4.5 %	4.1 %	3.6 %	3.2 %	2.7 %	2.3 %	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	3.8 %	2.9 %	1.9 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.8 %	2.9 %	1.9 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.8 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year
0307.43	Frozen									
030743.020	– Neon flying squid (*Ommastrephes bartramii*)	3.5 %	B8		3.1 %	2.7 %	2.3 %	1.9 %	1.6 %	1.2 %
030743.030	– Japanese flying squid (*Todarodes pacificus*), jumbo flying squid (*Dosidicus gigas*), Japanese squid (*Loliolus* spp.), shortfin squid (*Illex* spp.) and sparkling enope squid (*Watasenia scintillans*)	5.0 %	B10		4.5 %	4.1 %	3.6 %	3.2 %	2.7 %	2.3 %
030743.090	– Other									
	– – Cuttle fish (*Rossia macrosoma*, *Sepiola* spp.) and squid (*Ommastrephes* spp., *Loligo* spp., *Nototodarus* spp., *Sepioteuthis* spp.)	3.5 %	B8		3.1 %	2.7 %	2.3 %	1.9 %	1.6 %	1.2 %
	– – Other	3.5 %	B10		3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %
0307.49	Other									
030749.500	1 Smoked	6.7 %	B8		6.0 %	5.2 %	4.5 %	3.7 %	3.0 %	2.2 %
	2 Other									
030749.210	– Mongo ika									
	– – Dried, salted or in brine	15.0 %	B10		13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %
	– – Other	15.0 %	B8		13.3 %	11.7 %	10.0 %	8.3 %	6.7 %	5.0 %
030749.290	– Other									
	– – Cuttle fish (*Rossia macrosoma*, *Sepiola* spp.) and squid (*Ommastrephes* spp., *Loligo* spp., *Nototodarus* spp., *Sepioteuthis* spp.), dried, salted or in brine	15.0 %	B10		13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %
	– – Other	15.0 %	B8		13.3 %	11.7 %	10.0 %	8.3 %	6.7 %	5.0 %
	Clams, cockles and ark shells (families *Arcidae*, *Arcticidae*, *Cardiidae*, *Donacidae*, *Hiatellidae*, *Mactridae*, *Mesodesmatidae*, *Myidae*, *Semelidae*, *Solecurtidae*, *Solenidae*, *Tridacnidae* and *Veneridae*)									
0307.71	Live, fresh or chilled									
030771.100	1 Adductors of shellfish	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %
	3 Other									
030771.310	– Akagai (bloody clam), live	7.0 %	B10		6.4 %	5.7 %	5.1 %	4.5 %	3.8 %	3.2 %
030771.320	– Baby clam	7.0 %	B10		6.4 %	5.7 %	5.1 %	4.5 %	3.8 %	3.2 %
030771.390	– Other	7.0 %	B13		6.5 %	6.0 %	5.5 %	5.0 %	4.5 %	4.0 %
0307.72	Frozen									
030772.100	1 Adductors of shellfish	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %
	3 Other									
030772.310	– Baby clam	7.0 %	B10		6.4 %	5.7 %	5.1 %	4.5 %	3.8 %	3.2 %

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.8 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.3 %	1.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.3 %	1.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year
030772.390	– Other	7.0 %	B8		6.2 %	5.4 %	4.7 %	3.9 %	3.1 %	2.3 %
0307.79	Other									
	1 Smoked									
030779.210	– Adductors of shellfish	6.7 %	B5		5.6 %	4.5 %	3.4 %	2.2 %	1.1 %	Free
	2 Other									
030779.310	(1) Adductors of shellfish	15.0 %	B10		13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %
	(3) Other									
030779.339	– Other	10.5 %	B10		9.5 %	8.6 %	7.6 %	6.7 %	5.7 %	4.8 %
	Abalone (*Haliotis* spp.) and stromboid conchs (*Strombus* spp.)									
030781.000	Live, fresh or chilled abalone (*Haliotis* spp.)	7.0 %	B10		6.4 %	5.7 %	5.1 %	4.5 %	3.8 %	3.2 %
030782.000	Live, fresh or chilled stromboid conchs (*Strombus* spp.)									
	– Adductors of shellfish	7.0 %	B10		6.4 %	5.7 %	5.1 %	4.5 %	3.8 %	3.2 %
	– Other	7.0 %	B13		6.5 %	6.0 %	5.5 %	5.0 %	4.5 %	4.0 %
030784.000	Frozen stromboid conchs (*Strombus* spp.)									
	– Adductors of shellfish	7.0 %	B10		6.4 %	5.7 %	5.1 %	4.5 %	3.8 %	3.2 %
	– Other	7.0 %	A		Free	Free	Free	Free	Free	Free
0307.87	Other abalone (*Haliotis* spp.)									
030787.900	2 Other	10.5 %	B10		9.5 %	8.6 %	7.6 %	6.7 %	5.7 %	4.8 %
0307.88	Other stromboid conchs (*Strombus* spp.)									
030788.100	1 Smoked									
	– Adductors of shellfish	6.7 %	B8		6.0 %	5.2 %	4.5 %	3.7 %	3.0 %	2.2 %
	– Other	6.7 %	A		Free	Free	Free	Free	Free	Free
030788.900	2 Other	10.5 %	B10		9.5 %	8.6 %	7.6 %	6.7 %	5.7 %	4.8 %
	Other, including flours, meals and pellets, fit for human consumption									
0307.91	Live, fresh or chilled									
030791.010	– Adductors of shellfish	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %
	– Other									
030791.091	– – Scallops (*Pectinidae*)	7.0 %	B10		6.4 %	5.7 %	5.1 %	4.5 %	3.8 %	3.2 %
030791.092	– – Fresh water clam	7.0 %	B10		6.4 %	5.7 %	5.1 %	4.5 %	3.8 %	3.2 %
030791.099	– – Other	7.0 %	B13		6.5 %	6.0 %	5.5 %	5.0 %	4.5 %	4.0 %

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.8 %	2.9 %	1.9 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free
	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.8 %	2.9 %	1.9 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.8 %	2.9 %	1.9 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year
0307.92	Frozen									
030792.110	– Adductors of shellfish	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %
	– Other									
030792.131	– – Scallops (*Pectinidae*)	7.0 %	B8		6.2 %	5.4 %	4.7 %	3.9 %	3.1 %	2.3 %
0307.99	Other									
	1 Smoked									
030799.220	– Scallops (*Pectinidae*) and adductors of shellfish	6.7 %	B8		6.0 %	5.2 %	4.5 %	3.7 %	3.0 %	2.2 %
	2 Other									
030799.330	– Adductors of shellfish	15.0 %	B10		13.6 %	12.3 %	10.9 %	9.5 %	8.2 %	6.8 %
	– Other									
030799.320	– – Scallops (*Pectinidae*)	10.5 %	B10		9.5 %	8.6 %	7.6 %	6.7 %	5.7 %	4.8 %
030799.399	– – Other	10.5 %	B10		9.5 %	8.6 %	7.6 %	6.7 %	5.7 %	4.8 %
03.08	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption									
	Sea urchins (*Strongylocentrotus* spp., *Paracentrotus lividus, Loxechinus albus, Echinus esculentus*)									
030822.000	Frozen	7.0 %	B8		6.2 %	5.4 %	4.7 %	3.9 %	3.1 %	2.3 %
0308.90	Other									
	2 Fresh, chilled or frozen									
	– Frozen									
030890.291	– – Sea urchins	7.0 %	B8		6.2 %	5.4 %	4.7 %	3.9 %	3.1 %	2.3 %
030890.299	– – Other									
	– – – Jellyfish other than *Rhopilema* spp.	7.0 %	B3		5.3 %	3.5 %	1.8 %	Free	Free	Free
	– – – Other	7.0 %	B8		6.2 %	5.4 %	4.7 %	3.9 %	3.1 %	2.3 %
	4 Other									
030890.420	(2) Other	10.5 %	B10		9.5 %	8.6 %	7.6 %	6.7 %	5.7 %	4.8 %
	Chapter 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included									
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter									
0401.10	Of a fat content, by weight, not exceeding 1%									
	1 Sterilised, frozen or treated appropriate to preserve									

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.5 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.8 %	2.9 %	1.9 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.8 %	2.9 %	1.9 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.8 %	2.9 %	1.9 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
040110.110	– Concerning milk and cream in this subheading 1, 0401.20-1, 0401.40-1 and 0401.50-1-(1), (2), buttermilk etc. in 0403.10-1 and 0403.90-1-(1)-[2], (2)-[2] and (3)-[2], products consisting of natural milk constituents in 0404.90-1-(1)-[1], [2], (2)-[1], [2], (3)-[1], [2], edible preparations containing cocoa in 1806.20-1-(1), 1806.90-2-(1)-A, edible preparations in 1901.10-1-(1), (2), 1901.20-1-(1)-A, B and 1901.90-1-(1)-A, B, preparations with a basis of coffee etc. in 2101.12-2-(1)-A, B and 2101.20-2-(1)-A, B, edible preparations in 2106.10-1 and 2106.90-1-(1), (2), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 133,940 ton, evaluated as whole milk by means stipulated by a cabinet order, in consideration of imported quantity in the preceding fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as 'the Pooled Quota of other milk products' in this heading, headings 04.03, 04.04, 18.06, 19.01, 21.01 and 21.06	25.0 %	R6		22.9 %	20.8 %	18.8 %	16.7 %	14.6 %	12.5 %	
040110.190	– Other		X	S							
040110.200	2 Other	21.3 %	B10		19.4 %	17.4 %	15.5 %	13.6 %	11.6 %	9.7 %	
0401.20	Of a fat content, by weight, exceeding 1% but not exceeding 6%										
	1 Sterilised, frozen or preserved										
040120.110	– For 'the Pooled Quota of other milk products'	25.0 %	R6		22.9 %	20.8 %	18.8 %	16.7 %	14.6 %	12.5 %	
040120.190	– Other		X	S							
040120.200	2 Other	21.3 %	R7	S	20.2 %	20.2 %	20.2 %	20.2 %	20.2 %	20.2 %	
0401.40	Of a fat content, by weight, exceeding 6% but not exceeding 10%										
	1 Sterilised, frozen or preserved										
040140.110	– For 'the Pooled Quota of other milk products'	25.0 %	R6		22.9 %	20.8 %	18.8 %	16.7 %	14.6 %	12.5 %	
040140.190	– Other		X	S							
040140.200	2 Other	21.3 %	R8	S	20.4 %	19.5 %	18.6 %	17.8 %	16.9 %	16.0 %	
0401.50	Of a fat content, by weight, exceeding 10%										
	1 Sterilised, frozen or preserved; other cream of a fat content, by weight, of 13% or more (other than sterilised, frozen or preserved)										
	(1) Of a fat content, by weight, not exceeding 45%										
040150.111	– For 'the Pooled Quota of other milk products'	25.0 %	R6		22.9 %	20.8 %	18.8 %	16.7 %	14.6 %	12.5 %	
040150.119	– Other		X	S							

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %
	7.7 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %
	20.2 %	20.2 %	20.2 %	20.2 %	20.2 %	20.2 %	20.2 %	20.2 %	20.2 %	20.2 %	20.2 %	20.2 %	20.2 %	20.2 %	20.2 %
	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %
	16.0 %	16.0 %	16.0 %	16.0 %	16.0 %	16.0 %	16.0 %	16.0 %	16.0 %	16.0 %	16.0 %	16.0 %	16.0 %	16.0 %	16.0 %
	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	(2) Other										
040150.121	– For 'the Pooled Quota of other milk products'	25.0 %	R6		22.9 %	20.8 %	18.8 %	16.7 %	14.6 %	12.5 %	
040150.129	– Other		X	S							
040150.200	2 Other	21.3 %	R8	S	20.4 %	19.5 %	18.6 %	17.8 %	16.9 %	16.0 %	
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter										
0402.10	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%										
	1 Containing added sugar										
040210.110	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1								
	[2] Other										
040210.121	– Concerning milk and cream in powder, granules or other solid forms in this subheading 1-[2], 2-(1)-[2], (2)-[2], 0402.21-2-(1), (2)-[2] and 0402.29-2-[2], for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 74,973 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as 'the Pooled Quota of skimmed milk powder other than for school lunch etc.' in this heading		Xq1								
040210.129	– Other	29.8 % + 396 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	2 Other										
	(1) For school lunch for children, pupils or infants of kindergartens, elementary schools, lower secondary schools, compulsory education schools, upper secondary schools having evening courses, or special support schools, for pupils of children's welfare institutions or the like as may be prescribed by a cabinet order, or for pupils receiving daycare by the business stipulated by paragraph 9, 10 or 12 of Article 6-3 of the Child Welfare Act (Law No. 164 of 1947), hereinafter referred to as 'For school lunch etc.' in this heading, and for the manufacture of mixed feeds as may be prescribed by a cabinet order, hereinafter referred to as 'For feeding purposes' in this heading										
	[1] For School lunch etc.										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %
	16.0 %	16.0 %	16.0 %	16.0 %	16.0 %	16.0 %	16.0 %	16.0 %	16.0 %	16.0 %	16.0 %	16.0 %	16.0 %	16.0 %	16.0 %
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
040210.211	– Concerning milk and cream in powder, granules or other solid forms for school lunch etc. in this subheading 2-(1)-[1], and 0402.21-2-(1), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 7,264 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as 'the Pooled Quota of skimmed milk powder for school lunch etc.' in this heading		Xq1								
040210.212	– Other	396 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	[2] For feeding purposes										
040210.216	– For 'the Pooled Quota of skimmed milk powder other than for school lunch etc.'		Xq1								
040210.217	– Other	396 yen/kg	R9	S	R9	R9	R9	R9	R9	R9	
	(2) Other										
040210.221	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1								
	[2] Other										
040210.222	– For 'the Pooled Quota of skimmed milk powder other than for school lunch etc.'		Xq1								
040210.229	– Other	21.3 % + 396 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%										
0402.21	Not containing added sugar or other sweetening matter										
	1 Of a fat content, by weight, exceeding 5%										
	(1) Of a fat content, by weight, not exceeding 30%										
040221.111	– Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1								

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
040221.119	– Other										
	– – Intended for use as materials for chocolate	25.5 % + 612 yen/kg	TRQ	TRQ-24, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	– – Other	25.5 % + 612 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	(2) Other										
040221.121	– Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1								
040221.129	– Other										
	– – Intended for use as materials for chocolate	25.5 % + 1,023 yen/kg	TRQ	TRQ-24, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	– – Other	25.5 % + 1,023 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	2 Other										
	(1) For school lunch etc. and for feeding purposes										
	– For school lunch etc.										
040221.211	– – For 'the Pooled Quota of skimmed milk powder for school lunch etc.'		Xq1								
040221.212	– – Other	425 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	– For feeding purposes										
040221.216	– – For 'the Pooled Quota of skimmed milk powder other than for school lunch etc.'		Xq1								
040221.217	– – Other	425 yen/kg	R10	S	R10	R10	R10	R10	R10	R10	
	(2) Other										
040221.221	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1								
	[2] Other										
040221.222	– For 'the Pooled Quota of skimmed milk powder other than for school lunch etc.'		Xq1								

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	R10	R10	R10	R10	R10	R10	R10	R10	R10	R10	R10	R10	R10	R10	R10

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
040221.229	– Other	21.3 % + 425 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
0402.29	Other										
	1 Of a fat content, by weight, exceeding 5%										
	(1) Of a fat content, by weight, not exceeding 30%										
040229.111	– Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1								
040229.119	– Other	25.5 % + 612 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	(2) Other										
040229.121	– Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1								
040229.129	– Other	25.5 % + 1,023 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	2 Other										
040229.211	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1								
	[2] Other										
040229.220	– For 'the Pooled Quota of skimmed milk powder other than for school lunch etc.'		Xq1								
040229.291	– Other	29.8 % + 425 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	Other										
0402.91	Not containing added sugar or other sweetening matter										
	1 Of a fat content, by weight, exceeding 7.5%										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
040291.110	(1) Whipped cream in pressurised containers	25.5 %	B5**		12.8 %	10.2 %	7.7 %	5.1 %	2.6 %	Free	
	(2) Other										
040291.121	– Concerning milk and cream in this subheading 1-(2) and 2, for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 1,500 ton, in consideration of the imported quantity in the preceding fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as 'the Pooled Quota' in this subheading		Xq1								
040291.129	– Other	25.5 % + 509 yen/kg	TRQ	TRQ-21, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	2 Other										
040291.210	– For 'the Pooled Quota'		Xq1								
040291.290	– Other	21.3 % + 254 yen/kg	TRQ	TRQ-21, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
0402.99	Other										
	1 Of a fat content, by weight, exceeding 8%										
040299.110	(1) Whipped cream in pressurised containers	25.5 %	B5**		12.8 %	10.2 %	7.7 %	5.1 %	2.6 %	Free	
	(2) Other										
040299.121	– Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1								
040299.129	– Other	25.5 % + 509 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	2 Other										
040299.210	– Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1								
040299.290	– Other	25.5 % + 254 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa										
0403.10	Yogurt										
	1 Frozen, preserved or containing added sugar or other sweetening matter, flavouring, fruits or nuts (excluding frozen yogurt)										
	– For 'the Pooled Quota of other milk products'										
040310.110	– – Containing added sugar	35.0 %	R6		32.1 %	29.2 %	26.3 %	23.3 %	20.4 %	17.5 %	
040310.120	– – Other	25.0 %	R6		22.9 %	20.8 %	18.8 %	16.7 %	14.6 %	12.5 %	
040310.190	– Other		X	S							
	2 Other										
	(1) Frozen yogurt										
040310.211	– Containing added sugar or other sweetening matter, in immediate packings, of a content not exceeding 10 kg	26.3 %	B10	S	23.9 %	21.5 %	19.1 %	16.7 %	14.3 %	12.0 %	
040310.219	– Other	29.8 %	B10		27.1 %	24.4 %	21.7 %	19.0 %	16.3 %	13.5 %	
040310.220	(2) Other	21.3 %	B10	S	19.4 %	17.4 %	15.5 %	13.6 %	11.6 %	9.7 %	
0403.90	Other										
	1 Sterilised, frozen, preserved, concentrated or containing added sugar or other sweetening matter, flavouring, fruits or nuts										
	(1) Of a fat content, by weight, not exceeding 1.5%										
	[1] Buttermilk powder and other products in solid forms										
	– Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof										
040390.111	– – Containing added sugar		Xq1								
040390.112	– – Other		Xq1								
040390.113	– Other	29.8 % + 396 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	[2] Other										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %
	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %
	9.6 %	7.2 %	4.8 %	2.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	10.8 %	8.1 %	5.4 %	2.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.7 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	– For 'the Pooled Quota of other milk products'										
040390.116	– – Containing added sugar	35.0 %	R6		32.1 %	29.2 %	26.3 %	23.3 %	20.4 %	17.5 %	
040390.117	– – Other	25.0 %	R6		22.9 %	20.8 %	18.8 %	16.7 %	14.6 %	12.5 %	
040390.118	– Other		X	S							
	(2) Of a fat content, by weight, exceeding 1.5% but not exceeding 26%										
	[1] Buttermilk powder and other products in solid forms										
	– Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof										
040390.121	– – Containing added sugar		Xq1								
040390.122	– – Other		Xq1								
040390.123	– Other	29.8 % + 582 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	[2] Other										
	– For 'the Pooled Quota of other milk products'										
040390.126	– – Containing added sugar	35.0 %	R6		32.1 %	29.2 %	26.3 %	23.3 %	20.4 %	17.5 %	
040390.127	– – Other	25.0 %	R6		22.9 %	20.8 %	18.8 %	16.7 %	14.6 %	12.5 %	
040390.128	– Other		X	S							
	(3) Of a fat content, by weight, exceeding 26%										
	[1] Buttermilk powder and other products in solid forms										
	– Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof										
040390.131	– – Containing added sugar		Xq1								
040390.132	– – Other		Xq1								
040390.133	– Other	29.8 % + 1,023 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	[2] Other										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %
	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %
	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	– For 'the Pooled Quota of other milk products'										
040390.136	– – Containing added sugar	35.0 %	R6		32.1 %	29.2 %	26.3 %	23.3 %	20.4 %	17.5 %	
040390.137	– – Other	25.0 %	R6		22.9 %	20.8 %	18.8 %	16.7 %	14.6 %	12.5 %	
040390.138	– Other		X	S							
040390.200	2 Other	21.3 %	R5	S	20.3 %	19.4 %	18.4 %	17.4 %	16.5 %	15.5 %	
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included										
0404.10	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter										
	1 Sterilised, frozen, preserved, concentrated or containing added sugar or other sweetening matter										
	(1) Of a fat content, by weight, not exceeding 5%										
	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof										
040410.111	– Containing added sugar		Xq1								
040410.119	– Other		Xq1								
	[2] Other										
	[i] Mineral concentrated whey										
	– Concerning mineral concentrated whey in this subheading 1-(1)-[2]-[i] and (2)-[2]-[i], for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 14,000 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as 'the Pooled Quota of mineral concentrated whey'										
040410.121	– – Containing added sugar		Xq1								
040410.122	– – Other		Xq1								

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %
	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %
	14.5 %	13.6 %	12.6 %	11.6 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year
040410.129	– Other									
	– – Tariff Rate Quota for the European Union									
	– – – Containing added sugar	29.8 % + 425 yen/kg	TRQ	TRQ-22, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	– – – Other	29.8 % + 425 yen/kg	TRQ	TRQ-22, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	– – Other									
	– – – Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)									
	– – – – Containing added sugar	29.8 % + 425 yen/kg	R11	SG4**, S	35.0 % + 40 yen/kg	32.6 % + 37.20 yen/kg	30.1 % + 34.40 yen/kg	27.7 % + 31.60 yen/kg	25.2 % + 28.80 yen/kg	22.8 % + 26 yen/kg
	– – – – Other	29.8 % + 425 yen/kg	R12	SG4**, S	25.0 % + 40 yen/kg	23.3 % + 37.20 yen/kg	21.5 % + 34.40 yen/kg	19.8 % + 31.60 yen/kg	18.0 % + 28.80 yen/kg	16.3 % + 26 yen/kg
	– – – Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45% (Whey Protein Concentrate, hereinafter referred to as 'WPC')									
	– – – – Containing added sugar	29.8 % + 425 yen/kg	R11	SG4*, S	35.0 % + 40 yen/kg	32.6 % + 37.20 yen/kg	30.1 % + 34.40 yen/kg	27.7 % + 31.60 yen/kg	25.2 % + 28.80 yen/kg	22.8 % + 26 yen/kg
	– – – – Other	29.8 % + 425 yen/kg	R12	SG4*, S	25.0 % + 40 yen/kg	23.3 % + 37.20 yen/kg	21.5 % + 34.40 yen/kg	19.8 % + 31.60 yen/kg	18.0 % + 28.80 yen/kg	16.3 % + 26 yen/kg
	– – – Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%									
	– – – – Containing added sugar	29.8 % + 425 yen/kg	B5*****	S	35.0 % + 40 yen/kg	28.0 % + 32 yen/kg	21.0 % + 24 yen/kg	14.0 % + 16 yen/kg	7.0 % + 8 yen/kg	Free
	– – – – Other	29.8 % + 425 yen/kg	B5****	S	25.0 % + 40 yen/kg	20.0 % + 32 yen/kg	15.0 % + 24 yen/kg	10.0 % + 16 yen/kg	5.0 % + 8 yen/kg	Free
	[ii] Other									
	1 Containing added sugar									
040410.131	– Concerning whey and modified whey, other than mineral concentrated whey, used for the manufacture of mixed feeds as may be prescribed by a cabinet order, in this subheading 1-(1)-[2]-[ii]-1, 2 and (2)-[2]-[ii]-1, 2, for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 45,000 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as 'the Pooled Quota of whey etc. for feeding purposes' in this subheading		Xq1							

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	20.3 % + 23.20 yen/kg	17.9 % + 20.40 yen/kg	15.4 % + 17.60 yen/kg	13.0 % + 14.80 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg
	14.5 % + 23.20 yen/kg	12.8 % + 20.40 yen/kg	11.0 % + 17.60 yen/kg	9.3 % + 14.80 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg
	20.3 % + 23.20 yen/kg	17.9 % + 20.40 yen/kg	15.4 % + 17.60 yen/kg	13.0 % + 14.80 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg
	14.5 % + 23.20 yen/kg	12.8 % + 20.40 yen/kg	11.0 % + 17.60 yen/kg	9.3 % + 14.80 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year
040410.139	– Other									
	– – Tariff Rate Quota for the European Union	29.8 % + 425 yen/kg	TRQ	TRQ-22, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	– – Other									
	– – – For the manufacture of mixed feeds containing added colouring matter which is recognised as in blue at the time of import	29.8 % + 425 yen/kg	A	S	Free	Free	Free	Free	Free	Free
	– – – Other									
	– – – – Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)	29.8 % + 425 yen/kg	R11	SG4**, S	35.0 % + 40 yen/kg	32.6 % + 37.20 yen/kg	30.1 % + 34.40 yen/kg	27.7 % + 31.60 yen/kg	25.2 % + 28.80 yen/kg	22.8 % + 26 yen/kg
	– – – – Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45% (WPC)	29.8 % + 425 yen/kg	R11	SG4*, S	35.0 % + 40 yen/kg	32.6 % + 37.20 yen/kg	30.1 % + 34.40 yen/kg	27.7 % + 31.60 yen/kg	25.2 % + 28.80 yen/kg	22.8 % + 26 yen/kg
	– – – – Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%	29.8 % + 425 yen/kg	B5*****	S	35.0 % + 40 yen/kg	28.0 % + 32 yen/kg	21.0 % + 24 yen/kg	14.0 % + 16 yen/kg	7.0 % + 8 yen/kg	Free
	2 Other									
040410.141	– For the manufacture of mixed feeds as may be prescribed by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import, for 'the Pooled Quota of whey etc. for feeding purposes'		Xq1							
040410.142	– Concerning whey and products consisting of natural milk constitution, used for the manufacture of prepared milk powder for babies and infants, in this subheading 1-(1)-[2]-[ii]-2 and (2)-[2]-[ii]-2 and subheading 0404.90-1-(1)-[2], (2)-[2] and (3)-[2], for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 25,000 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as 'the Pooled Quota of whey etc. used for prepared milk powder for babies and infants' in this subheading and subheading 0404.90		Xq1							
040410.149	– Other									
	– – Tariff Rate Quota for the European Union									
	– – – Whey (prepared whey for infant formula)	29.8 % + 425 yen/kg	TRQ	TRQ-22, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	– – – Whey (whey permeate)	29.8 % + 425 yen/kg	TRQ	TRQ-22, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	20.3 % + 23.20 yen/kg	17.9 % + 20.40 yen/kg	15.4 % + 17.60 yen/kg	13.0 % + 14.80 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg
	20.3 % + 23.20 yen/kg	17.9 % + 20.40 yen/kg	15.4 % + 17.60 yen/kg	13.0 % + 14.80 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	– – Other										
	– – – For the manufacture of mixed feeds containing added colouring matter which is recognised as in blue at the time of import	29.8 % + 425 yen/kg	A	S	Free	Free	Free	Free	Free	Free	
	– – – Other										
	– – – – Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)	29.8 % + 425 yen/kg	R12	SG4**, S	25.0 % + 40 yen/kg	23.3 % + 37.20 yen/kg	21.5 % + 34.40 yen/kg	19.8 % + 31.60 yen/kg	18.0 % + 28.80 yen/kg	16.3 % + 26 yen/kg	
	– – – – Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45% (WPC)	29.8 % + 425 yen/kg	R12	SG4*, S	25.0 % + 40 yen/kg	23.3 % + 37.20 yen/kg	21.5 % + 34.40 yen/kg	19.8 % + 31.60 yen/kg	18.0 % + 28.80 yen/kg	16.3 % + 26 yen/kg	
	– – – – Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%	29.8 % + 425 yen/kg	B5****	S	25.0 % + 40 yen/kg	20.0 % + 32 yen/kg	15.0 % + 24 yen/kg	10.0 % + 16 yen/kg	5.0 % + 8 yen/kg	Free	
	(2) Other										
	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof										
040410.151	– Containing added sugar		Xq1								
040410.159	– Other		Xq1								
	[2] Other										
	[i] Mineral concentrated whey										
	– For 'the Pooled Quota of mineral concentrated whey'										
040410.161	– – Containing added sugar		Xq1								
040410.162	– – Other		Xq1								
040410.169	– Other										
	– – Tariff Rate Quota for the European Union										
	– – – Containing added sugar	29.8 % + 687 yen/kg	TRQ	TRQ-22, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	– – – Other	29.8 % + 687 yen/kg	TRQ	TRQ-22, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	14.5 % + 23.20 yen/kg	12.8 % + 20.40 yen/kg	11.0 % + 17.60 yen/kg	9.3 % + 14.80 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg
	14.5 % + 23.20 yen/kg	12.8 % + 20.40 yen/kg	11.0 % + 17.60 yen/kg	9.3 % + 14.80 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year
	– – Other									
	– – – Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)									
	– – – – Containing added sugar	29.8 % + 687 yen/kg	R11	SG4**, S	35.0 % + 40 yen/kg	32.6 % + 37.20 yen/kg	30.1 % + 34.40 yen/kg	27.7 % + 31.60 yen/kg	25.2 % + 28.80 yen/kg	22.8 % + 26 yen/kg
	– – – – Other	29.8 % + 687 yen/kg	R12	SG4**, S	25.0 % + 40 yen/kg	23.3 % + 37.20 yen/kg	21.5 % + 34.40 yen/kg	19.8 % + 31.60 yen/kg	18.0 % + 28.80 yen/kg	16.3 % + 26 yen/kg
	– – – Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45% (WPC)									
	– – – – Containing added sugar	29.8 % + 687 yen/kg	R11	SG4*, S	35.0 % + 40 yen/kg	32.6 % + 37.20 yen/kg	30.1 % + 34.40 yen/kg	27.7 % + 31.60 yen/kg	25.2 % + 28.80 yen/kg	22.8 % + 26 yen/kg
	– – – – Other	29.8 % + 687 yen/kg	R12	SG4*, S	25.0 % + 40 yen/kg	23.3 % + 37.20 yen/kg	21.5 % + 34.40 yen/kg	19.8 % + 31.60 yen/kg	18.0 % + 28.80 yen/kg	16.3 % + 26 yen/kg
	– – – Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%									
	– – – – Containing added sugar	29.8 % + 687 yen/kg	B5*****	S	35.0 % + 40 yen/kg	28.0 % + 32 yen/kg	21.0 % + 24 yen/kg	14.0 % + 16 yen/kg	7.0 % + 8 yen/kg	Free
	– – – – Other	29.8 % + 687 yen/kg	B5****	S	25.0 % + 40 yen/kg	20.0 % + 32 yen/kg	15.0 % + 24 yen/kg	10.0 % + 16 yen/kg	5.0 % + 8 yen/kg	Free
	[ii] Other									
	1 Containing added sugar									
040410.171	– For the manufacture of mixed feeds as may be prescribed by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import, for 'the Pooled Quota of whey etc. for feeding purposes'		Xq1							
040410.179	– Other									
	– – For the manufacture of mixed feeds containing added colouring matter which is recognised as in blue at the time of import	29.8 % + 687 yen/kg	A	S	Free	Free	Free	Free	Free	Free
	– – Other									
	– – – Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)	29.8 % + 687 yen/kg	R11	SG4**, S	35.0 % + 40 yen/kg	32.6 % + 37.20 yen/kg	30.1 % + 34.40 yen/kg	27.7 % + 31.60 yen/kg	25.2 % + 28.80 yen/kg	22.8 % + 26 yen/kg
	– – – Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45% (WPC)	29.8 % + 687 yen/kg	R11	SG4*, S	35.0 % + 40 yen/kg	32.6 % + 37.20 yen/kg	30.1 % + 34.40 yen/kg	27.7 % + 31.60 yen/kg	25.2 % + 28.80 yen/kg	22.8 % + 26 yen/kg
	– – – Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%	29.8 % + 687 yen/kg	B5*****	S	35.0 % + 40 yen/kg	28.0 % + 32 yen/kg	21.0 % + 24 yen/kg	14.0 % + 16 yen/kg	7.0 % + 8 yen/kg	Free
	2 Other									

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	20.3 % + 23.20 yen/kg	17.9 % + 20.40 yen/kg	15.4 % + 17.60 yen/kg	13.0 % + 14.80 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg
	14.5 % + 23.20 yen/kg	12.8 % + 20.40 yen/kg	11.0 % + 17.60 yen/kg	9.3 % + 14.80 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg
	20.3 % + 23.20 yen/kg	17.9 % + 20.40 yen/kg	15.4 % + 17.60 yen/kg	13.0 % + 14.80 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg
	14.5 % + 23.20 yen/kg	12.8 % + 20.40 yen/kg	11.0 % + 17.60 yen/kg	9.3 % + 14.80 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	20.3 % + 23.20 yen/kg	17.9 % + 20.40 yen/kg	15.4 % + 17.60 yen/kg	13.0 % + 14.80 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg
	20.3 % + 23.20 yen/kg	17.9 % + 20.40 yen/kg	15.4 % + 17.60 yen/kg	13.0 % + 14.80 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg	10.5 % + 12 yen/kg
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
040410.181	– For the manufacture of mixed feeds as may be prescribed by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import, for 'the Pooled Quota of whey etc. for feeding purposes'		Xq1								
040410.182	– For the manufacture of prepared milk powders for babies and infants, for 'the Pooled Quota of whey etc. used for prepared milk powder for babies and infants'		Xq1								
040410.189	– Other										
	– – Tariff Rate Quota for the European Union	29.8 % + 687 yen/kg	TRQ	TRQ-22, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	– – Other										
	– – – For the manufacture of mixed feeds containing added colouring matter which is recognised as in blue at the time of import	29.8 % + 687 yen/kg	A	S	Free	Free	Free	Free	Free	Free	
	– – – Other										
	– – – – Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)	29.8 % + 687 yen/kg	R12	SG4**, S	25.0 % + 40 yen/kg	23.3 % + 37.20 yen/kg	21.5 % + 34.40 yen/kg	19.8 % + 31.60 yen/kg	18.0 % + 28.80 yen/kg	16.3 % + 26 yen/kg	
	– – – – Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45% (WPC)	29.8 % + 687 yen/kg	R12	SG4*, S	25.0 % + 40 yen/kg	23.3 % + 37.20 yen/kg	21.5 % + 34.40 yen/kg	19.8 % + 31.60 yen/kg	18.0 % + 28.80 yen/kg	16.3 % + 26 yen/kg	
	– – – – Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%	29.8 % + 687 yen/kg	B5****	S	25.0 % + 40 yen/kg	20.0 % + 32 yen/kg	15.0 % + 24 yen/kg	10.0 % + 16 yen/kg	5.0 % + 8 yen/kg	Free	
040410.200	2 Other	21.3 %	B10	S	19.4 %	17.4 %	15.5 %	13.6 %	11.6 %	9.7 %	
0404.90	Other										
	1 Sterilised, frozen, preserved, concentrated or containing added sugar or other sweetening matter										
	(1) Of a fat content, by weight, not exceeding 1.5%										
	[1] Containing added sugar										
040490.111	– For 'the Pooled Quota of other milk products'	35.0 %	R6		32.1 %	29.2 %	26.3 %	23.3 %	20.4 %	17.5 %	
040490.112	– Other		X	S							
	[2] Other										
040490.116	– For the manufacture of prepared milk powders for babies and infants, for 'the Pooled Quota of whey etc. used for prepared milk powder for babies and infants'		Xq1								

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	14.5 % + 23.20 yen/kg	12.8 % + 20.40 yen/kg	11.0 % + 17.60 yen/kg	9.3 % + 14.80 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg
	14.5 % + 23.20 yen/kg	12.8 % + 20.40 yen/kg	11.0 % + 17.60 yen/kg	9.3 % + 14.80 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg	7.5 % + 12 yen/kg
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.7 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
040490.117	– For 'the Pooled Quota of other milk products'	25.0 %	R6		22.9 %	20.8 %	18.8 %	16.7 %	14.6 %	12.5 %	
040490.118	– Other	29.8 % + 400 yen/kg	TRQ	TRQ-22, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	(2) Of a fat content, by weight, exceeding 1.5% but not exceeding 30%										
	[1] Containing added sugar										
040490.121	– For 'the Pooled Quota of other milk products'	35.0 %	R6		32.1 %	29.2 %	26.3 %	23.3 %	20.4 %	17.5 %	
040490.122	– Other		X	S							
	[2] Other										
040490.126	– For the manufacture of prepared milk powders for babies and infants, for 'the Pooled Quota of whey etc. used for prepared milk powder for babies and infants'		Xq1								
040490.127	– For 'the Pooled Quota of other milk products'	25.0 %	R6		22.9 %	20.8 %	18.8 %	16.7 %	14.6 %	12.5 %	
040490.128	– Other	29.8 % + 679 yen/kg	TRQ	TRQ-22, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	(3) Of a fat content, by weight, exceeding 30%										
	[1] Containing added sugar										
040490.131	– For 'the Pooled Quota of other milk products'	35.0 %	R6		32.1 %	29.2 %	26.3 %	23.3 %	20.4 %	17.5 %	
040490.132	– Other		X	S							
	[2] Other										
040490.136	– For the manufacture of prepared milk powders for babies and infants, for 'the Pooled Quota of whey etc. used for prepared milk powder for babies and infants'		Xq1								
040490.137	– For 'the Pooled Quota of other milk products'	25.0 %	R6		22.9 %	20.8 %	18.8 %	16.7 %	14.6 %	12.5 %	
040490.138	– Other	29.8 % + 1,023 yen/kg	TRQ	TRQ-22, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
040490.200	2 Other	21.3 %	R6	S	19.5 %	17.8 %	16.0 %	14.2 %	12.4 %	10.7 %	
04.05	Butter and other fats and oils derived from milk; dairy spreads										
0405.10	Butter										
	1 Of a fat content, by weight, not exceeding 85%										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %
	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %	17.5 %
	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
040510.110	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1								
	[2] Other										
040510.121	– Concerning butter and other fats and oils delivered from milk in this subheading 1-[2], 2-[2] and subheading 0405.90-2-[2], for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 581 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as 'the Pooled Quota' in this heading		Xq1								
040510.129	– Other	29.8 % + 985 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	2 Other										
040510.210	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1								
	[2] Other										
040510.221	– For 'the Pooled Quota'		Xq1								
040510.229	– Other	29.8 % + 1,159 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
0405.20	Dairy spreads										
040520.010	– Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1								
040520.090	– Other	29.8 % + 985 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
0405.90	Other										
	1 Of a fat content, by weight, not exceeding 85%										
040590.110	– Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1								
040590.190	– Other	29.8 % + 985 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	2 Other										
040590.210	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1								
	[2] Other										
040590.221	– For 'the Pooled Quota'		Xq1								
040590.229	– Other	29.8 % + 1,159 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
04.06	Cheese and curd										
0406.10	Fresh (unripened or uncured) cheese, including whey cheese, and curd										
040610.020	– A dry matter content, by weight, not exceeding 48%, chopped not exceeding 4 g per each, frozen, in immediate packings, of a content exceeding 5 kg	22.4 %	TRQ	TRQ-25, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	– Other										
040610.010	– – Intended for use as materials for processed cheese (excluding those of subheadings 0406.20 and 0406.30) for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated within the limits of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of the quantity of prospective domestic production, international market situation and other relevant conditions (hereinafter in this heading referred to as 'the Pooled Quota')		Xq2								

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
040610.090	– – Other										
	– – – Cream Cheese which is a soft, spreadable, unripened and rindless cheese, containing milk fat in dry matter more than the minimum content, moisture on fat free basis more than the minimum content and dry matter more than the minimum content, as described in Codex Standard for Cream Cheese (CODEX STANDARD 275-1973)										
	– – – – Containing fat content, by weight, less than 45%	29.8 %	B15	S	27.9 %	26.1 %	24.2 %	22.4 %	20.5 %	18.6 %	
	– – – – Other	29.8 %	TRQ	TRQ-25, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	– – – Other	29.8 %	TRQ	TRQ-25, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
0406.20	Grated or powdered cheese, of all kinds										
040620.100	1 Of processed cheese	40.0 %	TRQ	TRQ-25, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
040620.200	2 Other	26.3 %	B15	S	24.7 %	23.0 %	21.4 %	19.7 %	18.1 %	16.4 %	
040630.000	Processed cheese, not grated or powdered	40.0 %	TRQ	TRQ-25, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
0406.40	Blue-veined cheese and other cheese containing veins produced by *Penicillium roqueforti*										
040640.010	– Intended for use as materials for processed cheese, for 'the Pooled Quota'		Xq2								
040640.090	– Other	29.8 %	TRQ	TRQ-25, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
0406.90	Other cheese										
040690.010	– Intended for use as materials for processed cheese, for 'the Pooled Quota'		Xq2								
040690.090	– Other										
	– – Soft cheese containing moisture on a fat-free basis exceeding the level as described for soft designation as defined in Section 7.1.1 of Codex General Standard for Cheese (CODEX STANDARD 283-1978)	29.8 %	TRQ	TRQ-25, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	– – Other	29.8 %	B15	S	27.9 %	26.1 %	24.2 %	22.4 %	20.5 %	18.6 %	
04.07	Birds' eggs, in shell, fresh, preserved or cooked										
	Other fresh eggs										
040721.000	Of fowls of the species *Gallus domesticus*	17.0 %	B12**		13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	
040729.000	Other	17.0 %	B12**		13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	
0407.90	Other										
040790.100	1 Frozen	17.0 %	B12**		13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	16.8 %	14.9 %	13.0 %	11.2 %	9.3 %	7.5 %	5.6 %	3.7 %	1.9 %	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	14.8 %	13.2 %	11.5 %	9.9 %	8.2 %	6.6 %	4.9 %	3.3 %	1.6 %	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	16.8 %	14.9 %	13.0 %	11.2 %	9.3 %	7.5 %	5.6 %	3.7 %	1.9 %	Free	Free	Free	Free	Free	Free
	11.7 %	9.7 %	7.8 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free
	11.7 %	9.7 %	7.8 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free
	11.7 %	9.7 %	7.8 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year
040790.200	2 Other	21.3 %	B10		19.4 %	17.4 %	15.5 %	13.6 %	11.6 %	9.7 %
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter									
	Egg yolks									
040811.000	Dried	18.8 %	B5		15.7 %	12.5 %	9.4 %	6.3 %	3.1 %	Free
040819.000	Other	20.0 % or 48 yen/kg, whichever is the greater	B5		16.7 % or 40 yen/kg, whichever is the greater	13.3 % or 32 yen/kg, whichever is the greater	10.0 % or 24 yen/kg, whichever is the greater	6.7 % or 16 yen/kg, whichever is the greater	3.3 % or 8 yen/kg, whichever is the greater	Free
	Other									
040891.000	Dried	21.3 %	B12***		10.7 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %
040899.000	Other	21.3 % or 51 yen/kg, whichever is the greater	B5		17.8 % or 42.50 yen/kg, whichever is the greater	14.2 % or 34 yen/kg, whichever is the greater	10.7 % or 25.50 yen/kg, whichever is the greater	7.1 % or 17 yen/kg, whichever is the greater	3.6 % or 8.50 yen/kg, whichever is the greater	Free
04.09										
040900.000	Natural honey	25.5 %	B7		22.3 %	19.1 %	15.9 %	12.8 %	9.6 %	6.4 %
	Chapter 5 Products of animal origin, not elsewhere specified or included									
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products									
0507.90	Other									
050790.090	– Other		X							
	SECTION II VEGETABLE PRODUCTS									
	Chapter 7 Edible vegetables and certain roots and tubers									
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled									
0703.10	Onions and shallots									
	1 Onions									
070310.011	– Not more than 67 yen/kg in value for customs duty	8.5 %	B5		7.1 %	5.7 %	4.3 %	2.8 %	1.4 %	Free
070310.012	– More than 67 yen/kg but not more than 73.70 yen/kg in value for customs duty	8.5 % or (73.70 yen - the value for customs duty)/kg, whichever is the less	B5		7.1 % or ((73.70 yen - the value for customs duty) ×5/6) /kg, whichever is the less	5.7 % or ((73.70 yen - the value for customs duty) ×4/6) /kg, whichever is the less	4.3 % or ((73.70 yen - the value for customs duty) ×3/6) /kg, whichever is the less	2.8 % or ((73.70 yen - the value for customs duty) ×2/6) /kg, whichever is the less	1.4 % or ((73.70 yen - the value for customs duty) ×1/6) /kg, whichever is the less	Free

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	7.7 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
07.09	Other vegetables, fresh or chilled										
	Mushrooms and truffles										
0709.59	Other										
	– Other										
070959.020	– – Shiitake mushrooms	4.3 %	R13		3.7 %	3.7 %	3.7 %	3.7 %	3.7 %	3.7 %	
	Other										
0709.99	Other										
070999.100	1 Sweet corn	6.0 %	B3		4.5 %	3.0 %	1.5 %	Free	Free	Free	
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen										
071010.000	Potatoes	8.5 %	B5		7.1 %	5.7 %	4.3 %	2.8 %	1.4 %	Free	
	Leguminous vegetables, shelled or unshelled										
0710.29	Other										
071029.010	– Green soya beans	6.0 %	B5		5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	
071030.000	Spinach, New Zealand spinach and orache spinach (garden spinach)	6.0 %	B5		5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	
0710.80	Other vegetables										
071080.030	1 Burdock	12.0 %	B5		10.0 %	8.0 %	6.0 %	4.0 %	2.0 %	Free	
	2 Other										
071080.010	– Broccoli	6.0 %	B5		5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	
0710.90	Mixtures of vegetables										
071090.100	1 Chiefly consisting of sweet corn	10.6 %	B5		8.8 %	7.1 %	5.3 %	3.5 %	1.8 %	Free	
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption										
0711.90	Other vegetables; mixtures of vegetables										
	2 Other										
071190.093	(1) Burdock	12.0 %	B5		10.0 %	8.0 %	6.0 %	4.0 %	2.0 %	Free	
	(2) Other										
071190.092	– Lotus roots	9.0 %	B5		7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	Free	
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared										
071220.000	Onions	9.0 %	B5		7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	Free	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	3.7 %	3.7 %	3.7 %	3.7 %	3.7 %	3.7 %	3.7 %	3.7 %	3.7 %	3.7 %	3.7 %	3.7 %	3.7 %	3.7 %	3.7 %
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	Mushrooms, wood ears (*Auricularia* spp.), jelly fungi (*Tremella* spp.) and truffles										
0712.39	Other										
071239.010	– Shiitake mushrooms	12.8 %	R14		9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	
0712.90	Other vegetables; mixtures of vegetables										
	2 Other										
071290.050	– Potatoes whether or not cut or sliced but not further prepared	12.8 %	B5		10.7 %	8.5 %	6.4 %	4.3 %	2.1 %	Free	
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split										
0713.10	Peas (*Pisum sativum*)										
	2 Other										
	(2) Other										
071310.229	– Other	354 yen/kg	B10		321.82 yen/kg	289.64 yen/kg	257.45 yen/kg	225.27 yen/kg	193.09 yen/kg	160.91 yen/kg	
	Beans (*Vigna* spp., *Phaseolus* spp.)										
0713.32	Small red (Adzuki) beans (*Phaseolus* or *Vigna angularis*)										
071332.090	– Other		X								
0713.33	Kidney beans, including white pea beans (*Phaseolus vulgaris*)										
	2 Other										
	(2) Other										
071333.229	– Other		X								
0713.34	Bambara beans (*Vigna subterranea* or *Voandzeia subterranea*)										
	2 Other										
	(2) Other										
071334.299	– Other		X								
0713.35	Cow peas (*Vigna unguiculata*)										
	2 Other										
	(2) Other										
071335.299	– Other		X								
0713.39	Other										
	2 Other										
	(2) Other										
	– Other										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	128.73 yen/kg	96.55 yen/kg	64.36 yen/kg	32.18 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
071339.222	– – Pegin beans (*Phaseculus calcaratus*)		X								
071339.227	– – Other		X								
0713.50	Broad beans (*Vicia faba var. major*) and horse beans (*Vicia faba var. equina*, *Vicia faba var. minor*)										
	2 Other										
	(2) Other										
071350.221	– Concerning peas in this subheading 2-(2), small red (azuki) beans in 0713.32, kidney beans in 0713.33-2-(2), bambara beans in 0713.34-2-(2), cow peas in 0713.35-2-(2), other beans (*Vigna* spp., *Phaseolus* spp.) in 0713.39-2-(2), broad beans in 0713.50-2-(2), pigeon peas in 0713.60-2-(2) and other dried leguminous vegetables in 0713.90-2-(2), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 120,000 tons, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production, international market situation and other relevant conditions, hereinafter referred to as 'the Pooled Quota' in this heading	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
071350.229	– Other	354 yen/kg	B10		321.82 yen/kg	289.64 yen/kg	257.45 yen/kg	225.27 yen/kg	193.09 yen/kg	160.91 yen/kg	
0713.60	Pigeon peas (*Cajanus cajan*)										
	2 Other										
	(2) Other										
071360.291	– For 'the Pooled Quota'	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
071360.299	– Other	354 yen/kg	B10		321.82 yen/kg	289.64 yen/kg	257.45 yen/kg	225.27 yen/kg	193.09 yen/kg	160.91 yen/kg	
0713.90	Other										
	2 Other										
	(2) Other										
071390.221	– For 'the Pooled Quota'	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
071390.229	– Other	354 yen/kg	B10		321.82 yen/kg	289.64 yen/kg	257.45 yen/kg	225.27 yen/kg	193.09 yen/kg	160.91 yen/kg	
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith										
0714.10	Manioc (cassava)										
	2 Other										
	(1) Pellets of Flour or meal										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	128.73 yen/kg	96.55 yen/kg	64.36 yen/kg	32.18 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	128.73 yen/kg	96.55 yen/kg	64.36 yen/kg	32.18 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	128.73 yen/kg	96.55 yen/kg	64.36 yen/kg	32.18 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
071410.190	– Other	15.0 %	R5		14.3 %	13.6 %	13.0 %	12.3 %	11.6 %	10.9 %	
0714.20	Sweet potatoes										
071420.100	1 Frozen	12.0 %	B5		10.0 %	8.0 %	6.0 %	4.0 %	2.0 %	Free	
071420.200	2 Other	12.8 %	B5		10.7 %	8.5 %	6.4 %	4.3 %	2.1 %	Free	
0714.30	Yams (*Dioscorea* spp.)										
071430.100	1 Frozen	12.0 %	B5		10.0 %	8.0 %	6.0 %	4.0 %	2.0 %	Free	
0714.40	Taro (*Colocasia* spp.)										
071440.100	1 Frozen	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
0714.50	Yautia (*Xanthosoma* spp.)										
071450.100	1 Frozen	12.0 %	B5		10.0 %	8.0 %	6.0 %	4.0 %	2.0 %	Free	
0714.90	Other										
071490.100	1 Frozen	12.0 %	B5		10.0 %	8.0 %	6.0 %	4.0 %	2.0 %	Free	
	Chapter 8 Edible fruit and nuts; peel of citrus fruit or melons										
08.02	Other nuts, fresh or dried, whether or not shelled or peeled										
	Chestnuts (*Castanea* spp.)										
080241.000	In shell	9.6 %	B10		8.7 %	7.9 %	7.0 %	6.1 %	5.2 %	4.4 %	
080242.000	Shelled	9.6 %	B10		8.7 %	7.9 %	7.0 %	6.1 %	5.2 %	4.4 %	
080270.000	Kola nuts (*Cola* spp.)	12.0 %	B5		10.0 %	8.0 %	6.0 %	4.0 %	2.0 %	Free	
0802.90	Other										
080290.900	2 Other	12.0 %	B5		10.0 %	8.0 %	6.0 %	4.0 %	2.0 %	Free	
08.03	Bananas, including plantains, fresh or dried										
0803.10	Plantains										
	1 Fresh										
080310.100	(1) If imported during the period from 1st April to 30th September	20.0 %	B10		18.2 %	16.4 %	14.5 %	12.7 %	10.9 %	9.1 %	
080310.100	(2) If imported during the period from 1st October to 31st March	25.0 %	B10		22.7 %	20.5 %	18.2 %	15.9 %	13.6 %	11.4 %	
0803.90	Other										
	1 Fresh										
080390.100	(1) If imported during the period from 1st April to 30th September	20.0 %	B10		18.2 %	16.4 %	14.5 %	12.7 %	10.9 %	9.1 %	
080390.100	(2) If imported during the period from 1st October to 31st March	25.0 %	B10		22.7 %	20.5 %	18.2 %	15.9 %	13.6 %	11.4 %	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	7.5 %	7.5 %	7.5 %	7.5 %	7.5 %	7.5 %	7.5 %	7.5 %	7.5 %	7.5 %
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

	3.5 %	2.6 %	1.7 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.5 %	2.6 %	1.7 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.3 %	5.5 %	3.6 %	1.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	9.1 %	6.8 %	4.5 %	2.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.3 %	5.5 %	3.6 %	1.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	9.1 %	6.8 %	4.5 %	2.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried										
0804.20	Figs										
080420.010	– Fresh	6.0 %	B5		5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	
080420.090	– Dried	6.0 %	B5		5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	
0804.30	Pineapples										
080430.010	1 Fresh	17.0 %	B10		15.5 %	13.9 %	12.4 %	10.8 %	9.3 %	7.7 %	
08.05	Citrus fruit, fresh or dried										
0805.10	Oranges										
080510.000	1 If imported during the period from 1st June to 30th November	16.0 %	B5		13.3 %	10.7 %	8.0 %	5.3 %	2.7 %	Free	
080510.000	2 If imported during the period from 1st December to 31st May										
	– If imported during the period from 1st December to 31st March	32.0 %	B7**	SG5	25.6 %	25.6 %	25.6 %	20.5 %	15.4 %	10.2 %	
	– If imported during the period from 1st April to 31st May	32.0 %	B5		26.7 %	21.3 %	16.0 %	10.7 %	5.3 %	Free	
	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids										
080521.000	Mandarins (including tangerines and satsumas)	17.0 %	B5		14.2 %	11.3 %	8.5 %	5.7 %	2.8 %	Free	
080522.000	Clementines	17.0 %	B5		14.2 %	11.3 %	8.5 %	5.7 %	2.8 %	Free	
080529.000	Other	17.0 %	B5		14.2 %	11.3 %	8.5 %	5.7 %	2.8 %	Free	
080540.000	Grapefruit, including pomelos	10.0 %	B5		8.3 %	6.7 %	5.0 %	3.3 %	1.7 %	Free	
0805.90	Other										
080590.090	2 Other	17.0 %	B10		15.5 %	13.9 %	12.4 %	10.8 %	9.3 %	7.7 %	
08.08	Apples, pears and quinces, fresh										
080810.000	Apples	17.0 %	B10****		12.8 %	11.5 %	10.2 %	9.0 %	7.7 %	6.4 %	
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh										
	Cherries										
080921.000	Sour cherries (*Prunus cerasus*)	8.5 %	B5**		4.3 %	3.4 %	2.6 %	1.7 %	0.9 %	Free	
080929.000	Other	8.5 %	B5**		4.3 %	3.4 %	2.6 %	1.7 %	0.9 %	Free	
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter										
0811.90	Other										
	1 Containing added sugar										
081190.110	(1) Pineapples	23.8 %	B10		21.6 %	19.5 %	17.3 %	15.1 %	13.0 %	10.8 %	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	6.2 %	4.6 %	3.1 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	6.2 %	4.6 %	3.1 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.1 %	3.8 %	2.6 %	1.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	8.7 %	6.5 %	4.3 %	2.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year
081190.140	(3) Sour cherries (*Prunus cerasus*)	13.8 %	B5		11.5 %	9.2 %	6.9 %	4.6 %	2.3 %	Free
	2 Other									
081190.210	(1) Pineapples	23.8 %	B10		21.6 %	19.5 %	17.3 %	15.1 %	13.0 %	10.8 %
08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption									
081210.000	Cherries	17.0 %	B10		15.5 %	13.9 %	12.4 %	10.8 %	9.3 %	7.7 %
0812.90	Other									
	1 Bananas									
081290.100	(1) If imported during the period from 1st April to 30th September	20.0 %	B5		16.7 %	13.3 %	10.0 %	6.7 %	3.3 %	Free
081290.100	(2) If imported during the period from 1st October to 31st March	25.0 %	B5		20.8 %	16.7 %	12.5 %	8.3 %	4.2 %	Free
	2 Orange									
081290.200	(1) If imported during the period from 1st June to 30th November	16.0 %	B10		14.5 %	13.1 %	11.6 %	10.2 %	8.7 %	7.3 %
081290.200	(2) If imported during the period from 1st December to 31st May	32.0 %	B10		29.1 %	26.2 %	23.3 %	20.4 %	17.5 %	14.5 %
	3 Grapefruit, including pomelos									
081290.300	(1) If imported during the period from 1st June to 30th November	10.0 %	B5		8.3 %	6.7 %	5.0 %	3.3 %	1.7 %	Free
081290.300	(2) If imported during the period from 1st December to 31st May	10.0 %	B5		8.3 %	6.7 %	5.0 %	3.3 %	1.7 %	Free
	4 Other									
081290.430	(2) Chestnuts (*Castanea* spp.)	9.6 %	B10		8.7 %	7.9 %	7.0 %	6.1 %	5.2 %	4.4 %
	(3) Other									
081290.440	– Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	17.0 %	B5		14.2 %	11.3 %	8.5 %	5.7 %	2.8 %	Free
081290.490	– Other	12.0 %	B5		10.0 %	8.0 %	6.0 %	4.0 %	2.0 %	Free
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter									
081310.000	Apricots	9.0 %	B5		7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	Free
081330.000	Apples	9.0 %	B5		7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	Free
0813.40	Other fruit									
	2 Other									
081340.022	– Persimmons, dried	9.0 %	B5		7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	Free

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	8.7 %	6.5 %	4.3 %	2.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	6.2 %	4.6 %	3.1 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.8 %	4.4 %	2.9 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	11.6 %	8.7 %	5.8 %	2.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.5 %	2.6 %	1.7 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	Chapter 9 Coffee, tea, maté and spices										
09.02	Tea, whether or not flavoured										
090210.000	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	17.0 %	B5		14.2 %	11.3 %	8.5 %	5.7 %	2.8 %	Free	
0902.20	Other green tea (not fermented)										
090220.200	2 Other	17.0 %	B5		14.2 %	11.3 %	8.5 %	5.7 %	2.8 %	Free	
0902.30	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg										
090230.010	– Black tea	12.0 %	B5		10.0 %	8.0 %	6.0 %	4.0 %	2.0 %	Free	
090230.090	– Other	17.0 %	B5		14.2 %	11.3 %	8.5 %	5.7 %	2.8 %	Free	
0902.40	Other black tea (fermented) and other partly fermented tea										
	2 Other										
090240.220	(2) Other	17.0 %	B5		14.2 %	11.3 %	8.5 %	5.7 %	2.8 %	Free	
09.03											
090300.000	Maté	12.0 %	B5		10.0 %	8.0 %	6.0 %	4.0 %	2.0 %	Free	
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices										
	Other spices										
0910.91	Mixtures referred to in Note 1 (b) to this Chapter										
091091.110	1 Curry	7.2 %	B5		6.0 %	4.8 %	3.6 %	2.4 %	1.2 %	Free	
	Chapter 10 Cereals										
10.01	Wheat and meslin										
	Durum wheat										
1001.11	Seed										
100111.010	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	– – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-5	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
100111.090	– Other		X	The originating goods classified under this tariff line belong to the subheading 1001.11, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 100111.010.							
1001.19	Other										
100119.010	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										
	– – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-5	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
100119.090	– Other		X	The originating goods classified under this tariff line belong to the subheading 1001.19, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 100119.010.							
	Other										
1001.91	Seed										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										
100191.011	– – Meslin										
	– – – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – – Other	20.0 % Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-5	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
100191.019	– – Other										
	– – – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – – Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-5	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	– Other										
100191.091	– – Meslin		X	The originating goods classified under this tariff line belong to the subheading 1001.91, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 100191.011.							
100191.099	– – Other		X	The originating goods classified under this tariff line belong to the subheading 1001.91, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 100191.019.							
1001.99	Other										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										
100199.011	– – Meslin										
	– – – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – – Other	20.0 % Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-5	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	– – Other										
100199.016	– – – For feeding purposes		Xq1								
100199.019	– – – Other										
	– – – – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – – – Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-5	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	– Other										
100199.091	– – Meslin		X	The originating goods classified under this tariff line belong to the subheading 1001.99, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 100199.011.							
	– – Other										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
100199.096	– – – For feeding purposes										
	– – – – Intended for use as materials for fodder and feed under the supervision of the customs administration	55 yen/kg	A		Free	Free	Free	Free	Free	Free	
	– – – – Other		X								
100199.099	– – – Other		X	The originating goods classified under this tariff line belong to the subheading 1001.99, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 100199.019.							
10.03	Barley										
1003.10	Seed										
100310.010	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										
	– – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-9	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
100310.090	– Other		X	The originating goods classified under this tariff line belong to the subheading 1003.10, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 100310.010.							
1003.90	Other										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										
100390.011	– – For feeding purposes		Xq1								
100390.019	– – Other										
	– – – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – – Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-9	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	– Other										
100390.091	– – For feeding purposes										
	– – – Intended for use as materials for fodder and feed under the supervision of the customs administration	39 yen/kg	A		Free	Free	Free	Free	Free	Free	
	– – – Other		X								
100390.099	– – Other		X	The originating goods classified under this tariff line belong to the subheading 1003.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 100390.019.							
10.05	Maize (corn)										
1005.90	Other										
	2 Other										
	– Other than that in application of the paragraph 1 of Article 13 of the Customs Tariff Law (Law No. 54 of 1910)										
	– – For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
100590.091	– – – Intended for use in the manufacture of corn starch		Xq2								
100590.095	– – – For feeding purposes, stipulated by a cabinet order		Xq2								
100590.092	– – – Intended for use in the manufacture of corn flakes, ethyl alcohol or distilled alcoholic beverages		Xq2								
100590.099	– – Other		X	S							
10.06	Rice										
1006.10	Rice in the husk (paddy or rough)										
100610.010	– Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law or imported as repayment to Japanese Government loan according to paragraph 1 of Article 49 of the Law and provided by relevant cabinet orders		Xq1								
100610.090	– Other		X								
1006.20	Husked (brown) rice										
100620.010	– Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law or imported as repayment to Japanese Government loan according to paragraph 1 of Article 49 of the Law and provided by relevant cabinet orders		Xq1								
100620.090	– Other		X								
1006.30	Semi-milled or wholly milled rice, whether or not polished or glazed										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
1006 30.010	– Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law or imported as repayment to Japanese Government loan according to paragraph 1 of Article 49 of the Law and provided by relevant cabinet orders		Xq1								
1006 30.090	– Other		X								
1006.40	Broken rice										
1006 40.010	– Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law or imported as repayment to Japanese Government loan according to paragraph 1 of Article 49 of the Law and provided by relevant cabinet orders		Xq1								
1006 40.090	– Other		X								
10.08	Buckwheat, millet and canary seeds; other cereals										
1008.10	Buckwheat										
1008 10.090	2 Other	9.0 %	B5		7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	Free	
1008.60	Triticale										
	2 Other										
1008 60.210	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										
	– – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	– – Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-5	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
100860.290	– Other		X	The originating goods classified under this tariff line belong to the subheading 1008.60, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 100860.210.							
	Chapter 11 Products of the milling industry; malt; starches; inulin; wheat gluten										
11.01											
1101.00	Wheat or meslin flour										
	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										
110100.011	– – For manufacturing sodium glutamate Note: The imports under this item are to be used as materials for manufacturing sodium glutamate under the supervision of the customs administration										
	– – – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – – Other	12.5 % Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-4	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
110100.091	– – Other										
	– – – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – – Other	25.0 % Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-4	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
110100.200	– Other		X	The originating goods classified under this tariff line belong to the subheading 1101.00, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff lines 110100.011 and 110100.091.							
11.02	Cereal flours other than of wheat or meslin										
110220.000	Maize (corn) flour	21.3 %	B7		18.6 %	16.0 %	13.3 %	10.7 %	8.0 %	5.3 %	
1102.90	Other										
	1 Barley flour										
110290.110	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										
	– – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – Other	25.0 % Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-7	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
110290.190	– Other		X	The originating goods classified under this tariff line belong to the subheading 1102.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 110290.110.							
	2 Triticale flour										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	2.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
110290.210	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										
	– – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – Other	25.0 % Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-4	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
110290.290	– Other		X	The originating goods classified under this tariff line belong to the subheading 1102.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 110290.210.							
	3 Rice flour										
110290.310	– Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xq1								
110290.390	– Other		X								
	4 Other										
110290.410	– Rye flour	15.0 %	B5		12.5 %	10.0 %	7.5 %	5.0 %	2.5 %	Free	
110290.490	– Other	21.3 %	B5		17.8 %	14.2 %	10.7 %	7.1 %	3.6 %	Free	
11.03	Cereal groats, meal and pellets										
	Groats and meal										
1103.11	Of wheat										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
110311.010	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										
	– – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – Other	25.0 % Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-4	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
110311.090	– Other		X	The originating goods classified under this tariff line belong to the subheading 1103.11, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 110311.010.							
110313.000	Of maize (corn)	21.3 %	B7		18.6 %	16.0 %	13.3 %	10.7 %	8.0 %	5.3 %	
1103.19	Of other cereals										
	1 Of barley										
110319.110	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										
	– – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – Other	20.0 % Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-7	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	2.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
110319.190	– Other		X	The originating goods classified under this tariff line belong to the subheading 1103.19, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 110319.110.							
	2 Of triticale										
110319.210	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										
	– – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – Other	20.0 % Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-4	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
110319.290	– Other		X	The originating goods classified under this tariff line belong to the subheading 1103.19, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 110319.210.							
110319.400	3 Of oats	12.0 %	B5		10.0 %	8.0 %	6.0 %	4.0 %	2.0 %	Free	
	4 Of rice										
110319.510	– Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xq1								

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
110319.590	– Other		X								
110319.300	5 Other	17.0 %	B5		14.2 %	11.3 %	8.5 %	5.7 %	2.8 %	Free	
1103.20	Pellets										
	1 Of wheat										
110320.110	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										
	– – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – Other	25.0 % Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-4	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
110320.190	– Other		X	The originating goods classified under this tariff line belong to the subheading 1103.20, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 110320.110.							
110320.200	2 Of oats	12.0 %	B7		10.5 %	9.0 %	7.5 %	6.0 %	4.5 %	3.0 %	
	3 Of maize (corn) or rice										
110320.310	(1) Of maize (corn)	21.3 %	B7		18.6 %	16.0 %	13.3 %	10.7 %	8.0 %	5.3 %	
	(2) Of rice										
110320.350	– Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xq1								

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
110320.390	– Other		X								
	4 Of barley										
110320.410	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										
	– – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – Other	20.0 % Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-7	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
110320.490	– Other		X	The originating goods classified under this tariff line belong to the subheading 1103.20, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 110320.410.							
	5 Of triticale										
110320.510	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										
	– – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – Other	20.0 % Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-4	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
110320.590	– Other		X	The originating goods classified under this tariff line belong to the subheading 1103.20, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 110320.510.							
110320.600	6 Other	17.0 %	B7		14.9 %	12.8 %	10.6 %	8.5 %	6.4 %	4.3 %	
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground										
	Rolled or flaked grains										
110412.000	Of oats	12.0 %	B5		10.0 %	8.0 %	6.0 %	4.0 %	2.0 %	Free	
1104.19	Of other cereals										
	1 Of wheat or triticale										
	[1] Of wheat										
110419.111	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										
	– – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – Other	25.0 % Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-4	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
110419.119	– Other		X	The originating goods classified under this tariff line belong to the subheading 1104.19, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 110419.111.							

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	2.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	[2] Of triticale										
110419.121	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										
	– – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – Other	20.0 % Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-4	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
110419.129	– Other		X	The originating goods classified under this tariff line belong to the subheading 1104.19, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 110419.121.							
	2 Of maize (corn) or rice										
110419.210	(1) Of maize (corn)	21.3 %	B5		17.8 %	14.2 %	10.7 %	7.1 %	3.6 %	Free	
	(2) Of rice										
110419.250	– Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xq1								
110419.290	– Other		X								
	3 Of barley										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
110419.410	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										
	– – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – Other	20.0 % Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-7	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
110419.490	– Other		X	The originating goods classified under this tariff line belong to the subheading 1104.19, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 110419.410.							
	Other worked grains (for example, hulled, pearled, sliced or kibbled)										
110422.000	Of oats	12.0 %	B10		10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	
1104.23	Of maize (corn)										
110423.010	1 Intended for use in the manufacture of cornflakes	16.2 %	B7		14.2 %	12.2 %	10.1 %	8.1 %	6.1 %	4.1 %	
110423.090	2 Other	18.0 %	B5		15.0 %	12.0 %	9.0 %	6.0 %	3.0 %	Free	
1104.29	Of other cereals										
	1 Of wheat or triticale										
	[1] Of wheat										
110429.111	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	– – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – Other	25.0 % Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-4	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
110429.119	– Other		X	The originating goods classified under this tariff line belong to the subheading 1104.29, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 110429.111.							
	[2] Of triticale										
110429.121	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										
	– – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – Other	20.0 % Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-4	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
110429.129	– Other		X	The originating goods classified under this tariff line belong to the subheading 1104.29, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 110429.121.							
	2 Of rice										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
110429.250	– Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xq1								
110429.290	– Other		X								
	3 Of barley										
110429.410	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										
	– – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – Other	20.0 % Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-7	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
110429.490	– Other		X	The originating goods classified under this tariff line belong to the subheading 1104.29, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 110429.410.							
	4 Other										
110429.310	– Of buckwheat	17.0 %	B5		14.2 %	11.3 %	8.5 %	5.7 %	2.8 %	Free	
110430.000	Germ of cereals, whole, rolled, flaked or ground	17.0 %	R5		16.2 %	15.5 %	14.7 %	13.9 %	13.1 %	12.4 %	
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes										
110510.000	Flour, meal and powder	20.0 %	B7		17.5 %	15.0 %	12.5 %	10.0 %	7.5 %	5.0 %	
110520.000	Flakes, granules and pellets	20.0 %	B5		16.7 %	13.3 %	10.0 %	6.7 %	3.3 %	Free	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	11.6 %	10.8 %	10.0 %	9.3 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %	8.5 %
	2.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8										
110610.000	Of the dried leguminous vegetables of heading 07.13	13.6 %	B10		12.4 %	11.1 %	9.9 %	8.7 %	7.4 %	6.2 %	
1106.20	Of sago or of roots or tubers of heading 07.14										
	– Of manioc										
110620.190	– – Other	15.0 %	R5		14.3 %	13.6 %	13.0 %	12.3 %	11.6 %	10.9 %	
110620.200	– Other	21.3 %	B5		17.8 %	14.2 %	10.7 %	7.1 %	3.6 %	Free	
1106.30	Of the products of Chapter 8										
	– Flour, meal and powder of bananas										
110630.190	– – Other	15.0 %	B5		12.5 %	10.0 %	7.5 %	5.0 %	2.5 %	Free	
110630.200	– Other	15.0 %	B5		12.5 %	10.0 %	7.5 %	5.0 %	2.5 %	Free	
11.07	Malt, whether or not roasted										
1107.10	Not roasted										
	– For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note:The tariff quota shall be calculated on the basis of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions (hereinafter in this heading referred to as 'the Pooled Quota')										
110710.011	– – Fumigated with peat		Xq2								
110710.021	– – Other		Xq2								
	– Other										
110710.019	– – Fumigated with peat	21.30 yen/kg	B10		19.36 yen/kg	17.43 yen/kg	15.49 yen/kg	13.55 yen/kg	11.62 yen/kg	9.68 yen/kg	
110710.029	– – Other	21.30 yen/kg	TRQ	TRQ-10	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
1107.20	Roasted										
110720.010	– For 'the Pooled Quota'		Xq2								
110720.020	– Other	21.30 yen/kg	TRQ	TRQ-10	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	4.9 %	3.7 %	2.5 %	1.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	10.2 %	9.5 %	8.9 %	8.2 %	7.5 %	7.5 %	7.5 %	7.5 %	7.5 %	7.5 %	7.5 %	7.5 %	7.5 %	7.5 %	7.5 %
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.75 yen/kg	5.81 yen/kg	3.87 yen/kg	1.94 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
11.08	Starches; inulin										
	Starches										
1108.11	Wheat starch										
110811.010	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										
	– – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – Other	25.0 % Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-4	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
110811.090	– Other		X	The originating goods classified under this tariff line belong to the subheading 1108.11, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 110811.010.							
1108.12	Maize (corn) starch										
	– For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import (hereinafter in this heading or heading 19.01 referred to as 'the Pooled Quota of starch or similar articles') Note: The annual tariff quota stipulated by a cabinet order ('the Pooled Quota of starch or similar articles') which shall not be less than 157,000 tons, includes items as follows; (1) Maize (corn) starch of subheading 1108.12, (2) Potato starch of subheading 1108.13, (3) Manioc (cassava) starch of subheading 1108.14, (4) Other starches of subheading 1108.19, (5) Inulin of subheading 1108.20, (6) Mixes and doughs for the preparation of bakers' wares of heading 19.05 of subheading 1901.20-1-(2)-D-(b) and (7) Food preparations of subheading 1901.90-1-(2)-D-(b)										
110812.010	– – For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		Xq1								

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
110812.020	– – Other		Xq1								
110812.090	– Other	119 yen/kg	TRQ	TRQ-17, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
1108.13	Potato starch										
	– For 'the Pooled Quota of starch or similar articles'										
110813.010	– – For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		Xq1								
110813.020	– – Other		Xq1								
110813.090	– Other	119 yen/kg	TRQ	TRQ-17, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
1108.14	Manioc (cassava) starch										
	– For 'the Pooled Quota of starch or similar articles'										
110814.010	– – For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		Xq1								
110814.020	– – Other		Xq1								
110814.090	– Other	119 yen/kg	TRQ	TRQ-17, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
1108.19	Other starches										
	– Sago starch										
	– – For 'the Pooled Quota of starch or similar articles'										
110819.011	– – – For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		Xq1								
110819.012	– – – Other		Xq1								
110819.019	– – Other	119 yen/kg	TRQ	TRQ-17, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	– Other										
	– – For 'the Pooled Quota of starch or similar articles'										
110819.091	– – – For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		Xq1								
110819.092	– – – Other		Xq1								
110819.099	– – Other	119 yen/kg	TRQ	TRQ-17, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
1108.20	Inulin										
110820.010	– For 'the Pooled Quota of starch or similar articles'		Xq1								
110820.090	– Other	119 yen/kg	TRQ	TRQ-17, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
11.09											
110900.000	Wheat gluten, whether or not dried	21.3 %	B10		19.4 %	17.4 %	15.5 %	13.6 %	11.6 %	9.7 %	
	Chapter 12 Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder										
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken										
1202.30	Seed										
	– Other										
120230.091	– – In shell	617 yen/kg	B10		560.91 yen/kg	504.82 yen/kg	448.73 yen/kg	392.64 yen/kg	336.55 yen/kg	280.45 yen/kg	
120230.099	– – Shelled, whether or not broken	617 yen/kg	B10		560.91 yen/kg	504.82 yen/kg	448.73 yen/kg	392.64 yen/kg	336.55 yen/kg	280.45 yen/kg	
	Other										
1202.41	In shell										
	– Other										
120241.099	– – Other	617 yen/kg	B10		560.91 yen/kg	504.82 yen/kg	448.73 yen/kg	392.64 yen/kg	336.55 yen/kg	280.45 yen/kg	
1202.42	Shelled, whether or not broken										
	– Other										
120242.099	– – Other	617 yen/kg	B7		539.88 yen/kg	462.75 yen/kg	385.63 yen/kg	308.50 yen/kg	231.38 yen/kg	154.25 yen/kg	
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety *Cichorium intybus sativum*) of a kind used primarily for human consumption, not elsewhere specified or included										
	Seaweeds and other algae										
1212.21	Fit for human consumption										
121221.100	1 Formed into rectangular (including square) papery sheets not more than 430 cm^2/piece	1.50 yen/piece	Xb								
121221.200	2 *Porphyra* spp. and other seaweeds mixed with *Porphyra* spp. other than those specified in 1 above	40.0 %	Xb								
	3 Other										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	7.7 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	224.36 yen/kg	168.27 yen/kg	112.18 yen/kg	56.09 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	224.36 yen/kg	168.27 yen/kg	112.18 yen/kg	56.09 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	224.36 yen/kg	168.27 yen/kg	112.18 yen/kg	56.09 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	77.13 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
121221.310	– Hijiki (*Hizikia fusiformis*)		X								
	– Wakame (*Undaria pinnatifida*)										
121221.321	– – Dried		X								
	– – Other										
121221.322	– – – Preserved in normal temperature		X								
121221.329	– – – Other		X								
121221.390	– Other	15.0 %	Xb								
	Other										
1212.99	Other										
	1 Tubers of konnyaku (*Amorphophalus*), whether or not cut, dried or powdered										
121299.110	– For the quantity (quota) within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import, on the basis of 267 ton (equivalent quantity to rude flour converted by the way stipulated by a cabinet order), and also in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production and international market situation and other relevant conditions		Xq1								
121299.190	– Other	2,796 yen/kg	R15		2,726.10 yen/kg	2,656.20 yen/kg	2,586.30 yen/kg	2,516.40 yen/kg	2,446.50 yen/kg	2,376.60 yen/kg	
	Chapter 13 Lac; gums, resins and other vegetable saps and extracts										
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products										
	Vegetable saps and extracts										
1302.19	Other										
	1 Bases for beverage										
130219.110	(1) Obtained from a single material of vegetable origin	10.0 %	B5		8.3 %	6.7 %	5.0 %	3.3 %	1.7 %	Free	
130219.120	(2) Other	16.5 %	B7		14.4 %	12.4 %	10.3 %	8.3 %	6.2 %	4.1 %	
	Chapter 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included										
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)										
1401.90	Other										
140190.100	1 Rushes, Shichitoi (*Cyperus tegetiformis*) and Wanguru (*Cyperus exaltatus*)	8.5 %	B5		7.1 %	5.7 %	4.3 %	2.8 %	1.4 %	Free	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year
	SECTION III ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES									
	Chapter 15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes									
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03									
1501.10	Lard									
150110.200	2 Other	8.50 yen/kg	B5		7.08 yen/kg	5.67 yen/kg	4.25 yen/kg	2.83 yen/kg	1.42 yen/kg	Free
1501.20	Other pig fat									
150120.200	2 Other	8.50 yen/kg	B5		7.08 yen/kg	5.67 yen/kg	4.25 yen/kg	2.83 yen/kg	1.42 yen/kg	Free
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified									
1504.30	Fats and oils and their fractions, of marine mammals									
150430.010	1 Whale oil		X							
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified									
1507.10	Crude oil, whether or not degummed									
150710.100	1 Of an acid value exceeding 0.6	10.90 yen/kg	B5		9.08 yen/kg	7.27 yen/kg	5.45 yen/kg	3.63 yen/kg	1.82 yen/kg	Free
150710.200	2 Other	13.20 yen/kg	B5		11.00 yen/kg	8.80 yen/kg	6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free
150790.000	Other	13.20 yen/kg	B5		11.00 yen/kg	8.80 yen/kg	6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified									
1508.10	Crude oil									
150810.100	1 Of an acid value exceeding 0.6	8.50 yen/kg	B10		7.73 yen/kg	6.95 yen/kg	6.18 yen/kg	5.41 yen/kg	4.64 yen/kg	3.86 yen/kg
150810.200	2 Other	10.40 yen/kg	B10		9.45 yen/kg	8.51 yen/kg	7.56 yen/kg	6.62 yen/kg	5.67 yen/kg	4.73 yen/kg
150890.000	Other	10.40 yen/kg	B10		9.45 yen/kg	8.51 yen/kg	7.56 yen/kg	6.62 yen/kg	5.67 yen/kg	4.73 yen/kg
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified									
	Sunflower-seed or safflower oil and fractions thereof									
1512.11	Crude oil									
	1 Of an acid value exceeding 0.6									
151211.110	– Sunflower-seed oil	8.50 yen/kg	B5		7.08 yen/kg	5.67 yen/kg	4.25 yen/kg	2.83 yen/kg	1.42 yen/kg	Free
	2 Other									

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.09 yen/kg	2.32 yen/kg	1.55 yen/kg	0.77 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
151211.120	– Sunflower-seed oil	10.40 yen/kg	B5		8.67 yen/kg	6.93 yen/kg	5.20 yen/kg	3.47 yen/kg	1.73 yen/kg	Free	
151211.220	– Safflower oil	10.40 yen/kg	B5		8.67 yen/kg	6.93 yen/kg	5.20 yen/kg	3.47 yen/kg	1.73 yen/kg	Free	
1512.19	Other										
151219.010	– Sunflower-seed oil and its fractions	10.40 yen/kg	B5		8.67 yen/kg	6.93 yen/kg	5.20 yen/kg	3.47 yen/kg	1.73 yen/kg	Free	
	Cotton-seed oil and its fractions										
1512.21	Crude oil, whether or not gossypol has been removed										
151221.090	– Other	8.50 yen/kg	B5		7.08 yen/kg	5.67 yen/kg	4.25 yen/kg	2.83 yen/kg	1.42 yen/kg	Free	
1512.29	Other										
151229.090	– Other	8.50 yen/kg	B8		7.56 yen/kg	6.61 yen/kg	5.67 yen/kg	4.72 yen/kg	3.78 yen/kg	2.83 yen/kg	
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified										
	Low erucic acid rape or colza oil and its fractions										
1514.11	Crude oil										
151411.100	1 Of an acid value exceeding 0.6	10.90 yen/kg	B5		9.08 yen/kg	7.27 yen/kg	5.45 yen/kg	3.63 yen/kg	1.82 yen/kg	Free	
151411.200	2 Other	13.20 yen/kg	B5		11.00 yen/kg	8.80 yen/kg	6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free	
151419.000	Other	13.20 yen/kg	B5		11.00 yen/kg	8.80 yen/kg	6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free	
	Other										
1514.91	Crude oil										
151491.100	1 Of an acid value exceeding 0.6	10.90 yen/kg	B5		9.08 yen/kg	7.27 yen/kg	5.45 yen/kg	3.63 yen/kg	1.82 yen/kg	Free	
151491.200	2 Other	13.20 yen/kg	B5		11.00 yen/kg	8.80 yen/kg	6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free	
151499.000	Other	13.20 yen/kg	B5		11.00 yen/kg	8.80 yen/kg	6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free	
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified										
	Linseed oil and its fractions										
151511.000	Crude oil	5.0 % or 5.50 yen/kg, whichever is the greater	B5		4.2 % or 4.58 yen/kg, whichever is the greater	3.3 % or 3.67 yen/kg, whichever is the greater	2.5 % or 2.75 yen/kg, whichever is the greater	1.7 % or 1.83 yen/kg, whichever is the greater	0.8 % or 0.92 yen/kg, whichever is the greater	Free	
151519.000	Other	5.0 % or 5.50 yen/kg, whichever is the greater	B5		4.2 % or 4.58 yen/kg, whichever is the greater	3.3 % or 3.67 yen/kg, whichever is the greater	2.5 % or 2.75 yen/kg, whichever is the greater	1.7 % or 1.83 yen/kg, whichever is the greater	0.8 % or 0.92 yen/kg, whichever is the greater	Free	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.89 yen/kg	0.94 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year
	Maize (corn) oil and its fractions									
1515.21	Crude oil									
151521.100	1 Of an acid value exceeding 0.6	5 yen/kg	B10		4.55 yen/kg	4.09 yen/kg	3.64 yen/kg	3.18 yen/kg	2.73 yen/kg	2.27 yen/kg
151521.200	2 Other	10.40 yen/kg	B10		9.45 yen/kg	8.51 yen/kg	7.56 yen/kg	6.62 yen/kg	5.67 yen/kg	4.73 yen/kg
151529.000	Other	10.40 yen/kg	B10		9.45 yen/kg	8.51 yen/kg	7.56 yen/kg	6.62 yen/kg	5.67 yen/kg	4.73 yen/kg
1515.50	Sesame oil and its fractions									
151550.100	1 Of an acid value exceeding 0.6	8.50 yen/kg	B5		7.08 yen/kg	5.67 yen/kg	4.25 yen/kg	2.83 yen/kg	1.42 yen/kg	Free
151550.200	2 Other	10.40 yen/kg	B7		9.10 yen/kg	7.80 yen/kg	6.50 yen/kg	5.20 yen/kg	3.90 yen/kg	2.60 yen/kg
1515.90	Other									
	4 Other									
	(1) Of an acid value exceeding 0.6									
151590.410	– Rice bran oil and its fractions	8.50 yen/kg	B10		7.73 yen/kg	6.95 yen/kg	6.18 yen/kg	5.41 yen/kg	4.64 yen/kg	3.86 yen/kg
151590.510	– Other	8.50 yen/kg	B3		6.38 yen/kg	4.25 yen/kg	2.13 yen/kg	Free	Free	Free
	(2) Other									
151590.420	– Rice bran oil and its fractions	10.40 yen/kg	B10		9.45 yen/kg	8.51 yen/kg	7.56 yen/kg	6.62 yen/kg	5.67 yen/kg	4.73 yen/kg
151590.520	– Other	10.40 yen/kg	B3		7.80 yen/kg	5.20 yen/kg	2.60 yen/kg	Free	Free	Free
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16									
151710.000	Margarine, excluding liquid margarine	29.8 %	B5		24.8 %	19.9 %	14.9 %	9.9 %	5.0 %	Free
1517.90	Other									
	2 Mixtures of vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, not otherwise prepared									
151790.290	(2) Other	13.20 yen/kg	B10		12.00 yen/kg	10.80 yen/kg	9.60 yen/kg	8.40 yen/kg	7.20 yen/kg	6.00 yen/kg
151790.400	4 Shortening	12.8 %	B5		10.7 %	8.5 %	6.4 %	4.3 %	2.1 %	Free
151790.900	5 Other	21.3 %	B5		17.8 %	14.2 %	10.7 %	7.1 %	3.6 %	Free
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured									
1521.90	Other									
	1 Beeswax or spermaceti									
152190.010	– Beeswax	12.8 %	B5		10.7 %	8.5 %	6.4 %	4.3 %	2.1 %	Free

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	1.82 yen/kg	1.36 yen/kg	0.91 yen/kg	0.45 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.30 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.09 yen/kg	2.32 yen/kg	1.55 yen/kg	0.77 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4.80 yen/kg	3.60 yen/kg	2.40 yen/kg	1.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	SECTION IV PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES										
	Chapter 16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates										
16.01											
160100.000	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	10.0 %	B5		8.3 %	6.7 %	5.0 %	3.3 %	1.7 %	Free	
16.02	Other prepared or preserved meat, meat offal or blood										
160210.000	Homogenised preparations	21.3 %	B15		20.0 %	18.6 %	17.3 %	16.0 %	14.6 %	13.3 %	
1602.20	Of liver of any animal										
160220.010	1 Of bovine animals or swine	21.3 %	B15		20.0 %	18.6 %	17.3 %	16.0 %	14.6 %	13.3 %	
	Of poultry of heading 01.05										
1602.31	Of turkeys										
	2 Other										
160231.210	(1) Containing meat or meat offal of bovine animals or swine	21.3 %	B10		19.4 %	17.4 %	15.5 %	13.6 %	11.6 %	9.7 %	
1602.32	Of fowls of the species *Gallus domesticus*										
	2 Other										
160232.210	(1) Containing meat or meat offal of bovine animals or swine	21.3 %	B10		19.4 %	17.4 %	15.5 %	13.6 %	11.6 %	9.7 %	
160232.290	(2) Other	6.0 %	B5*		4.8 %	3.8 %	2.9 %	1.9 %	1.0 %	Free	
1602.39	Other										
	2 Other										
160239.210	(1) Containing meat or meat offal of bovine animals or swine	21.3 %	B10		19.4 %	17.4 %	15.5 %	13.6 %	11.6 %	9.7 %	
	Of swine										
1602.41	Hams and cuts thereof										
	1 Ham or bacon, excluding those sterilised; pressed and formed ham consisting of meat or meat offal of swine and binding materials; other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10 g, whether or not containing seasonings, spices or similar ingredients										
160241.011	(1) Each kilogramme, not more than the gate price of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	B10**	SG3, S	B10**	B10**	B10**	B10**	B10**	B10**	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	12.0 %	10.7 %	9.3 %	8.0 %	6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	Free	Free	Free	Free	Free	Free
	12.0 %	10.7 %	9.3 %	8.0 %	6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	Free	Free	Free	Free	Free	Free
	7.7 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.7 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.7 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B10**	B10**	B10**	B10**	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
160241.019	(2) Each kilogramme, more than the gate price of processed meat of swine, in value for customs duty	8.5 %	B10***	SG3, S	4.3 %	3.8 %	3.3 %	2.7 %	2.2 %	1.8 %	
160241.090	2 Other	20.0 %	B5		16.7 %	13.3 %	10.0 %	6.7 %	3.3 %	Free	
1602.42	Shoulders and cuts thereof										
	1 Ham or bacon, excluding those sterilised; pressed and formed ham consisting of meat or meat offal of swine and binding materials; other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10 g, whether or not containing seasonings, spices or similar ingredients										
160242.011	(1) Each kilogramme, not more than the gate price of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	B10**	SG3, S	B10**	B10**	B10**	B10**	B10**	B10**	
160242.019	(2) Each kilogramme, more than the gate price of processed meat of swine, in value for customs duty	8.5 %	B10***	SG3, S	4.3 %	3.8 %	3.3 %	2.7 %	2.2 %	1.8 %	
160242.090	2 Other	20.0 %	B5		16.7 %	13.3 %	10.0 %	6.7 %	3.3 %	Free	
1602.49	Other, including mixtures										
	2 Other										
	(1) Ham or bacon, excluding those sterilised; pressed and formed ham consisting of meat or meat offal of swine and binding materials; other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10 g, whether or not containing seasonings, spices or similar ingredients										
160249.210	[1] Each kilogramme, not more than the gate price of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	B10**	SG3, S	B10**	B10**	B10**	B10**	B10**	B10**	
160249.220	[2] Each kilogramme, more than the gate price of processed meat of swine, in value for customs duty	8.5 %	B10***	SG3, S	4.3 %	3.8 %	3.3 %	2.7 %	2.2 %	1.8 %	
160249.290	(2) Other	20.0 %	B5		16.7 %	13.3 %	10.0 %	6.7 %	3.3 %	Free	
1602.50	Of bovine animals										
	2 Other										
	(1) Internal organs and tongues of bovine animals										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B10**	B10**	B10**	B10**	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B10**	B10**	B10**	B10**	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
160250.210	– In airtight containers, containing vegetables	21.3 %	B15		20.0 %	18.6 %	17.3 %	16.0 %	14.6 %	13.3 %	
	– Other										
160250.291	– – Simply boiled in water	25.0 %	B15		23.4 %	21.9 %	20.3 %	18.8 %	17.2 %	15.6 %	
	– – Other										
160250.292	– – – In airtight containers	21.3 %	B15		20.0 %	18.6 %	17.3 %	16.0 %	14.6 %	13.3 %	
160250.299	– – – Other	21.3 %	B15		20.0 %	18.6 %	17.3 %	16.0 %	14.6 %	13.3 %	
	(2) Other										
	A Containing less than 30% by weight of a meat and edible meat offal other than internal organs and tongues										
	– In airtight containers, containing vegetables										
160250.310	– – Containing rice	21.3 %	B10		19.4 %	17.4 %	15.5 %	13.6 %	11.6 %	9.7 %	
160250.320	– – Other	21.3 %	B10		19.4 %	17.4 %	15.5 %	13.6 %	11.6 %	9.7 %	
	– Other										
	– – Containing rice										
160250.331	– – – In airtight containers	21.3 %	B10		19.4 %	17.4 %	15.5 %	13.6 %	11.6 %	9.7 %	
160250.339	– – – Other	21.3 %	B10		19.4 %	17.4 %	15.5 %	13.6 %	11.6 %	9.7 %	
	– – Other										
160250.391	– – – In airtight containers	21.3 %	B10		19.4 %	17.4 %	15.5 %	13.6 %	11.6 %	9.7 %	
160250.399	– – – Other	21.3 %	B10		19.4 %	17.4 %	15.5 %	13.6 %	11.6 %	9.7 %	
	B Other										
	(a) Dried after simply boiled in water										
	– In airtight containers										
160250.410	– – Not chilled or frozen	25.0 %	B15		23.4 %	21.9 %	20.3 %	18.8 %	17.2 %	15.6 %	
160250.420	– – Other	25.0 %	B15		23.4 %	21.9 %	20.3 %	18.8 %	17.2 %	15.6 %	
160250.490	– Other	21.3 %	B15		20.0 %	18.6 %	17.3 %	16.0 %	14.6 %	13.3 %	
	(b) Beef jerky										
	– In airtight containers										
160250.510	– – Not chilled or frozen	10.0 %	B15		9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	
160250.520	– – Other	10.0 %	B15		9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	
160250.590	– Other	10.0 %	B15		9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	
160250.600	(c) Corned beef	21.3 %	B15		20.0 %	18.6 %	17.3 %	16.0 %	14.6 %	13.3 %	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	12.0 %	10.7 %	9.3 %	8.0 %	6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	Free	Free	Free	Free	Free	Free
	14.1 %	12.5 %	10.9 %	9.4 %	7.8 %	6.3 %	4.7 %	3.1 %	1.6 %	Free	Free	Free	Free	Free	Free
	12.0 %	10.7 %	9.3 %	8.0 %	6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	Free	Free	Free	Free	Free	Free
	12.0 %	10.7 %	9.3 %	8.0 %	6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	Free	Free	Free	Free	Free	Free
	7.7 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.7 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.7 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.7 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.7 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.7 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	14.1 %	12.5 %	10.9 %	9.4 %	7.8 %	6.3 %	4.7 %	3.1 %	1.6 %	Free	Free	Free	Free	Free	Free
	14.1 %	12.5 %	10.9 %	9.4 %	7.8 %	6.3 %	4.7 %	3.1 %	1.6 %	Free	Free	Free	Free	Free	Free
	12.0 %	10.7 %	9.3 %	8.0 %	6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	Free	Free	Free	Free	Free	Free
	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free
	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free
	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free
	12.0 %	10.7 %	9.3 %	8.0 %	6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	(d) Other										
160250.700	In airtight containers, containing vegetables	21.3 %	B15		20.0 %	18.6 %	17.3 %	16.0 %	14.6 %	13.3 %	
	In airtight containers, otherwise containing vegetables, but not chilled or frozen										
160250.810	– Simply boiled in water	45.0 %	B15		42.2 %	39.4 %	36.6 %	33.8 %	30.9 %	28.1 %	
160250.890	– Other	38.3 %	B15		35.9 %	33.5 %	31.1 %	28.7 %	26.3 %	23.9 %	
	Other										
160250.910	– Simply boiled in water	50.0 %	B15		46.9 %	43.8 %	40.6 %	37.5 %	34.4 %	31.3 %	
	– Other										
160250.991	– – In airtight containers	50.0 %	B15		46.9 %	43.8 %	40.6 %	37.5 %	34.4 %	31.3 %	
160250.999	– – Other	50.0 %	B15		46.9 %	43.8 %	40.6 %	37.5 %	34.4 %	31.3 %	
1602.90	Other, including preparations of blood of any animal										
	2 Other										
160290.210	(1) Containing meat or meat offal of bovine animals or swine	21.3 %	B10		19.4 %	17.4 %	15.5 %	13.6 %	11.6 %	9.7 %	
160290.290	(2) Other	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
16.03											
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates										
160300.010	1 Extracts and juices of meat	12.0 %	B5		10.0 %	8.0 %	6.0 %	4.0 %	2.0 %	Free	
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs										
	Fish, whole or in pieces, but not minced										
1604.13	Sardines, sardinella and brisling or sprats										
160413.090	– Other	9.6 %	B10		8.7 %	7.9 %	7.0 %	6.1 %	5.2 %	4.4 %	
160415.000	Mackerel	9.6 %	B5		8.0 %	6.4 %	4.8 %	3.2 %	1.6 %	Free	
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved										
1605.10	Crab										
	2 Other										
160510.021	– Containing rice	9.6 %	B10		8.7 %	7.9 %	7.0 %	6.1 %	5.2 %	4.4 %	
	Shrimps and prawns										
1605.21	Not in airtight container										
	2 Other										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	12.0 %	10.7 %	9.3 %	8.0 %	6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	Free	Free	Free	Free	Free	Free
	25.3 %	22.5 %	19.7 %	16.9 %	14.1 %	11.3 %	8.4 %	5.6 %	2.8 %	Free	Free	Free	Free	Free	Free
	21.5 %	19.2 %	16.8 %	14.4 %	12.0 %	9.6 %	7.2 %	4.8 %	2.4 %	Free	Free	Free	Free	Free	Free
	28.1 %	25.0 %	21.9 %	18.8 %	15.6 %	12.5 %	9.4 %	6.3 %	3.1 %	Free	Free	Free	Free	Free	Free
	28.1 %	25.0 %	21.9 %	18.8 %	15.6 %	12.5 %	9.4 %	6.3 %	3.1 %	Free	Free	Free	Free	Free	Free
	28.1 %	25.0 %	21.9 %	18.8 %	15.6 %	12.5 %	9.4 %	6.3 %	3.1 %	Free	Free	Free	Free	Free	Free
	7.7 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.5 %	2.6 %	1.7 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.5 %	2.6 %	1.7 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
160521.021	– Containing rice	5.3 %	B10		4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	
1605.29	Other										
	2 Other										
160529.021	– Containing rice	5.3 %	B10		4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %	
	Molluscs										
1605.54	Cuttle fish and squid										
160554.100	1 Smoked										
	– In airtight containers										
	– – Containing rice	6.7 %	B10		6.1 %	5.5 %	4.9 %	4.3 %	3.7 %	3.0 %	
	– – Other	6.7 %	B10		6.1 %	5.5 %	4.9 %	4.3 %	3.7 %	3.0 %	
	– Other										
	– – Containing rice	6.7 %	B10		6.1 %	5.5 %	4.9 %	4.3 %	3.7 %	3.0 %	
	– – Other	6.7 %	B5		5.6 %	4.5 %	3.4 %	2.2 %	1.1 %	Free	
	2 Other										
	– In airtight containers										
160554.911	– – Containing rice	10.5 %	B10		9.5 %	8.6 %	7.6 %	6.7 %	5.7 %	4.8 %	
160554.919	– – Other	10.5 %	B10		9.5 %	8.6 %	7.6 %	6.7 %	5.7 %	4.8 %	
	– Other										
160554.991	– – Containing rice	10.5 %	B10		9.5 %	8.6 %	7.6 %	6.7 %	5.7 %	4.8 %	
160554.999	– – Other	10.5 %	B5		8.8 %	7.0 %	5.3 %	3.5 %	1.8 %	Free	
	Chapter 17 Sugars and sugar confectionery										
17.01	Cane or beet sugar and chemically pure sucrose, in solid form										
	Raw sugar not containing added flavouring or colouring matter										
1701.12	Beet sugar										
170112.100	1 Whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 98.5	71.80 yen/kg	TRQ	TRQ-16, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
170112.200	2 Other	103.10 yen/kg	TRQ	TRQ-16, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
170113.000	Cane sugar specified in Subheading Note 2 to this Chapter	35.30 yen/kg	TRQ	TRQ-15	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
1701.14	Other cane sugar										
	1 Whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 98.5										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.8 %	2.9 %	1.9 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.8 %	2.9 %	1.9 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.8 %	2.9 %	1.9 %	1.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
170114.110	(1) Sugar centrifugal	71.80 yen/kg	TRQ	TRQ-16, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
170114.190	(2) Other	35.30 yen/kg	TRQ	TRQ-15	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
170114.200	2 Other	103.10 yen/kg	TRQ	TRQ-16, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	Other										
170191.000	Containing added flavouring or colouring matter	106.20 yen/kg	TRQ	TRQ-16, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
1701.99	Other										
170199.100	1 Rock candy, cube sugar, loaf sugar and similar sugar	106.20 yen/kg	TRQ	TRQ-16, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
170199.200	2 Other	103.10 yen/kg	TRQ	TRQ-16, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel										
1702.20	Maple sugar and maple syrup										
170220.100	1 Maple sugar	20.80 yen/kg	R16		18.20 yen/kg	15.60 yen/kg	13.00 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	
170220.200	2 Maple syrup	17.5 % or 13.50 yen/kg, whichever is the greater	R16		15.3 % or 11.81 yen/kg, whichever is the greater	13.1 % or 10.13 yen/kg, whichever is the greater	10.9 % or 8.44 yen/kg, whichever is the greater	8.8 % or 6.75 yen/kg, whichever is the greater	8.8 % or 6.75 yen/kg, whichever is the greater	8.8 % or 6.75 yen/kg, whichever is the greater	
1702.30	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose										
170230.100	1 Containing added flavouring or colouring matter	29.8 % or 23 yen/kg, whichever is the greater	R17		27.8 % or 21.43 yen/kg, whichever is the greater	25.7 % or 19.86 yen/kg, whichever is the greater	23.7 % or 18.30 yen/kg, whichever is the greater	21.7 % or 16.73 yen/kg, whichever is the greater	19.6 % or 15.16 yen/kg, whichever is the greater	17.6 % or 13.59 yen/kg, whichever is the greater	
	2 Other										
170230.210	(1) Containing added sugar	85.7 % or 60.90 yen/kg, whichever is the greater	TRQ	TRQ-13	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	(2) Other										
170230.221	A Refined	21.3 %	TRQ	TRQ-13	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg
	8.8 % or 6.75 yen/kg, whichever is the greater	8.8 % or 6.75 yen/kg, whichever is the greater	8.8 % or 6.75 yen/kg, whichever is the greater	8.8 % or 6.75 yen/kg, whichever is the greater	8.8 % or 6.75 yen/kg, whichever is the greater	8.8 % or 6.75 yen/kg, whichever is the greater	8.8 % or 6.75 yen/kg, whichever is the greater	8.8 % or 6.75 yen/kg, whichever is the greater	8.8 % or 6.75 yen/kg, whichever is the greater	8.8 % or 6.75 yen/kg, whichever is the greater	8.8 % or 6.75 yen/kg, whichever is the greater	8.8 % or 6.75 yen/kg, whichever is the greater	8.8 % or 6.75 yen/kg, whichever is the greater	8.8 % or 6.75 yen/kg, whichever is the greater	8.8 % or 6.75 yen/kg, whichever is the greater
	15.6 % or 12.02 yen/kg, whichever is the greater	13.5 % or 10.45 yen/kg, whichever is the greater	11.5 % or 8.89 yen/kg, whichever is the greater	9.5 % or 7.32 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
170230.229	B Other	50.0 % or 25 yen/kg, whichever is the greater	TRQ	TRQ-13	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
1702.40	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar										
170240.100	1 Containing added flavouring or colouring matter	29.8 % or 23 yen/kg, whichever is the greater	R17		27.8 % or 21.43 yen/kg, whichever is the greater	25.7 % or 19.86 yen/kg, whichever is the greater	23.7 % or 18.30 yen/kg, whichever is the greater	21.7 % or 16.73 yen/kg, whichever is the greater	19.6 % or 15.16 yen/kg, whichever is the greater	17.6 % or 13.59 yen/kg, whichever is the greater	
	2 Other										
170240.210	– Containing added sugar	78.5 % or 53.70 yen/kg, whichever is the greater	TRQ	TRQ-13	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
170240.220	– Other	50.0 % or 25 yen/kg, whichever is the greater	TRQ	TRQ-13	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
1702.60	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar										
170260.100	1 Containing added flavouring or colouring matter	29.8 % or 23 yen/kg, whichever is the greater	R17		27.8 % or 21.43 yen/kg, whichever is the greater	25.7 % or 19.86 yen/kg, whichever is the greater	23.7 % or 18.30 yen/kg, whichever is the greater	21.7 % or 16.73 yen/kg, whichever is the greater	19.6 % or 15.16 yen/kg, whichever is the greater	17.6 % or 13.59 yen/kg, whichever is the greater	
	2 Other										
170260.210	– Containing added sugar	85.7 % or 60.90 yen/kg, whichever is the greater	TRQ	TRQ-13	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
170260.220	– Other	50.0 % or 25 yen/kg, whichever is the greater	TRQ	TRQ-13	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
1702.90	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose										
	1 Sugar										
170290.110	– Sugar centrifugal	61.9 %	TRQ	TRQ-16, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
170290.190	– Other	29.8 %	B10		27.1 %	24.4 %	21.7 %	19.0 %	16.3 %	13.5 %	
	2 Sugar syrup										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	15.6 % or 12.02 yen/kg, whichever is the greater	13.5 % or 10.45 yen/kg, whichever is the greater	11.5 % or 8.89 yen/kg, whichever is the greater	9.5 % or 7.32 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	15.6 % or 12.02 yen/kg, whichever is the greater	13.5 % or 10.45 yen/kg, whichever is the greater	11.5 % or 8.89 yen/kg, whichever is the greater	9.5 % or 7.32 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	10.8 %	8.1 %	5.4 %	2.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
170290.211	– Of sugar centrifugal	35.4 % or 47 yen/kg, whichever is the greater	TRQ	TRQ-16, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
170290.219	– Other	29.8 % or 23 yen/kg, whichever is the greater	TRQ	TRQ-11	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	3 Artificial honey and Caramel										
170290.290	– Artificial honey	50.0 % or 25 yen/kg, whichever is the greater	B10		45.5 % or 22.73 yen/kg, whichever is the greater	40.9 % or 20.45 yen/kg, whichever is the greater	36.4 % or 18.18 yen/kg, whichever is the greater	31.8 % or 15.91 yen/kg, whichever is the greater	27.3 % or 13.64 yen/kg, whichever is the greater	22.7 % or 11.36 yen/kg, whichever is the greater	
170290.300	– Caramel	50.0 % or 25 yen/kg, whichever is the greater	B10		45.5 % or 22.73 yen/kg, whichever is the greater	40.9 % or 20.45 yen/kg, whichever is the greater	36.4 % or 18.18 yen/kg, whichever is the greater	31.8 % or 15.91 yen/kg, whichever is the greater	27.3 % or 13.64 yen/kg, whichever is the greater	22.7 % or 11.36 yen/kg, whichever is the greater	
	4 Hi-test-molasses										
170290.420	(2) Other	21.3 %	R5		20.3 %	19.4 %	18.4 %	17.4 %	16.5 %	15.5 %	
	5 Other										
170290.510	(1) Containing added flavouring or colouring matter	29.8 % or 23 yen/kg, whichever is the greater	B10		27.1 % or 20.91 yen/kg, whichever is the greater	24.4 % or 18.82 yen/kg, whichever is the greater	21.7 % or 16.73 yen/kg, whichever is the greater	19.0 % or 14.64 yen/kg, whichever is the greater	16.3 % or 12.55 yen/kg, whichever is the greater	13.5 % or 10.45 yen/kg, whichever is the greater	
	(2) Other										
170290.521	A Containing added sugar	114.2 % or 89.50 yen/kg, whichever is the greater	TRQ	TRQ-16, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	B Other										
170290.522	(a) Sorbose	12.0 %	B5		10.0 %	8.0 %	6.0 %	4.0 %	2.0 %	Free	
170290.523	(b) Maltose	21.3 %	B10		19.4 %	17.4 %	15.5 %	13.6 %	11.6 %	9.7 %	
170290.529	(c) Other	50.0 % or 25 yen/kg, whichever is the greater	TRQ	TRQ-13	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
17.03	Molasses resulting from the extraction or refining of sugar										
1703.10	Cane molasses										
	2 Other										
170310.090	– Other	15.30 yen/kg	B5		12.75 yen/kg	10.20 yen/kg	7.65 yen/kg	5.10 yen/kg	2.55 yen/kg	Free	
1703.90	Other										
	2 Other										
170390.090	– Other	15.30 yen/kg	B10		13.91 yen/kg	12.52 yen/kg	11.13 yen/kg	9.74 yen/kg	8.35 yen/kg	6.95 yen/kg	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	18.2 % or 9.09 yen/kg, whichever is the greater	13.6 % or 6.82 yen/kg, whichever is the greater	9.1 % or 4.55 yen/kg, whichever is the greater	4.5 % or 2.27 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	18.2 % or 9.09 yen/kg, whichever is the greater	13.6 % or 6.82 yen/kg, whichever is the greater	9.1 % or 4.55 yen/kg, whichever is the greater	4.5 % or 2.27 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	14.5 %	13.6 %	12.6 %	11.6 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %
	10.8 % or 8.36 yen/kg, whichever is the greater	8.1 % or 6.27 yen/kg, whichever is the greater	5.4 % or 4.18 yen/kg, whichever is the greater	2.7 % or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.7 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.56 yen/kg	4.17 yen/kg	2.78 yen/kg	1.39 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
17.04	Sugar confectionery (including white chocolate), not containing cocoa										
170410.000	Chewing gum, whether or not sugar-coated	24.0 %	B10		21.8 %	19.6 %	17.5 %	15.3 %	13.1 %	10.9 %	
1704.90	Other										
	2 Other										
170490.210	– Candies	25.0 %	B10		22.7 %	20.5 %	18.2 %	15.9 %	13.6 %	11.4 %	
170490.220	– Caramels	25.0 %	B10		22.7 %	20.5 %	18.2 %	15.9 %	13.6 %	11.4 %	
170490.230	– White chocolate	25.0 %	B10		22.7 %	20.5 %	18.2 %	15.9 %	13.6 %	11.4 %	
170490.290	– Other	25.0 %	B10		22.7 %	20.5 %	18.2 %	15.9 %	13.6 %	11.4 %	
	Chapter 18 Cocoa and cocoa preparations										
18.03	Cocoa paste, whether or not defatted										
180320.000	Wholly or partly defatted	10.0 %	B5		8.3 %	6.7 %	5.0 %	3.3 %	1.7 %	Free	
18.06	Chocolate and other food preparations containing cocoa										
1806.10	Cocoa powder, containing added sugar or other sweetening matter										
180610.100	1 Containing added sugar	29.8 %	TRQ	TRQ-15	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
1806.20	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg										
	1 Food preparations of goods of headings 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10%										
	(1) Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers										
180620.311	– For 'the Pooled Quota of other milk products'	21.0 %	R6		19.3 %	17.5 %	15.8 %	14.0 %	12.3 %	10.5 %	
180620.319	– Other		X	S							
	(2) Other										
180620.321	A Containing added sugar	23.8 %	B10	S	21.6 %	19.5 %	17.3 %	15.1 %	13.0 %	10.8 %	
180620.322	B Other	21.3 %	R5	S	20.3 %	19.4 %	18.4 %	17.4 %	16.5 %	15.5 %	
	2 Other										
	(1) Containing added sugar										
	A Chewing gum and other sugar confectionery; preparations in blocks, slabs, bars and paste										
180620.111	– Chewing gum and other sugar confectionery; foods, the largest single ingredient of which is sugar by weight	29.8 %	B10		27.1 %	24.4 %	21.7 %	19.0 %	16.3 %	13.5 %	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	8.7 %	6.5 %	4.4 %	2.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	9.1 %	6.8 %	4.5 %	2.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	9.1 %	6.8 %	4.5 %	2.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	9.1 %	6.8 %	4.5 %	2.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	9.1 %	6.8 %	4.5 %	2.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %
	8.7 %	6.5 %	4.3 %	2.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	14.5 %	13.6 %	12.6 %	11.6 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %
	10.8 %	8.1 %	5.4 %	2.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
180620.119	– Other	29.8 %	B10		27.1 %	24.4 %	21.7 %	19.0 %	16.3 %	13.5 %	
180620.190	B Other	28.0 %	B10		25.5 %	22.9 %	20.4 %	17.8 %	15.3 %	12.7 %	
	(2) Other										
180620.210	– For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note:The tariff quota shall be calculated on the basis of the quantity of demand of powdered milk and such food preparations for manufacture of chocolate in the coming fiscal year (April-March), and also in consideration of other relevant conditions		Xq2								
180620.290	– Other										
	– – Intended for use as materials for chocolate	21.3 %	TRQ	TRQ-20, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	– – Other	21.3 %	TRQ	TRQ-19, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	Other, in blocks, slabs or bars										
180631.000	Filled	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
1806.32	Not filled										
180632.100	1 Chocolate confectionery	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
	2 Other										
	(1) Containing added sugar										
180632.211	– Chewing gum and other sugar confectionery; foods, the largest single ingredient of which is sugar by weight	29.8 %	B10		27.1 %	24.4 %	21.7 %	19.0 %	16.3 %	13.5 %	
180632.219	– Other	29.8 %	B10		27.1 %	24.4 %	21.7 %	19.0 %	16.3 %	13.5 %	
180632.220	(2) Other	21.3 %	B5		17.8 %	14.2 %	10.7 %	7.1 %	3.6 %	Free	
1806.90	Other										
180690.100	1 Chocolate confectionery	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
	2 Other										
	(1) Food preparations of goods of headings 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10%										
	A Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers										
180690.311	– For 'the Pooled Quota of other milk products'	21.0 %	R6		19.3 %	17.5 %	15.8 %	14.0 %	12.3 %	10.5 %	
180690.319	– Other		X	S							

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	10.8 %	8.1 %	5.4 %	2.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	10.2 %	7.6 %	5.1 %	2.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	10.8 %	8.1 %	5.4 %	2.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	10.8 %	8.1 %	5.4 %	2.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year
	B Other									
180690.321	(a) Containing added sugar	23.8 %	B7		20.8 %	17.9 %	14.9 %	11.9 %	8.9 %	6.0 %
180690.322	(b) Other	21.3 %	R5	S	20.3 %	19.4 %	18.4 %	17.4 %	16.5 %	15.5 %
	(2) Other									
	A Containing added sugar									
180690.211	– Chewing gum and other sugar confectionery; foods, the largest single ingredient of which is sugar by weight	29.8 %	B10		27.1 %	24.4 %	21.7 %	19.0 %	16.3 %	13.5 %
180690.219	– Other	29.8 %	B10		27.1 %	24.4 %	21.7 %	19.0 %	16.3 %	13.5 %
180690.220	B Other	21.3 %	B10	S	19.4 %	17.4 %	15.5 %	13.6 %	11.6 %	9.7 %
	Chapter 19 Preparations of cereals, flour, starch or milk; pastrycooks' products									
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included									
1901.10	Preparations suitable for infants or young children, put up for retail sale									
	1 Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter									
	(1) Of a milk fat content, by weight, not exceeding 30%									
190110.111	– For 'the Pooled Quota of other milk products'	25.0 %	R6		22.9 %	20.8 %	18.8 %	16.7 %	14.6 %	12.5 %
190110.119	– Other		X	S						
	(2) Other									
190110.121	– For 'the Pooled Quota of other milk products'	25.0 %	R6		22.9 %	20.8 %	18.8 %	16.7 %	14.6 %	12.5 %
190110.129	– Other		X	S						
	2 Other									
	(1) Food preparations of goods of headings 04.01 to 04.04									
190110.211	A Containing added sugar	23.8 %	R5	S	22.7 %	21.6 %	20.6 %	19.5 %	18.4 %	17.3 %
190110.219	B Other	21.3 %	B10		19.4 %	17.4 %	15.5 %	13.6 %	11.6 %	9.7 %
	(2) Other									
190110.221	A Containing added sugar	24.0 %	R5		22.9 %	21.8 %	20.7 %	19.6 %	18.5 %	17.5 %

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	3.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	14.5 %	13.6 %	12.6 %	11.6 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %	10.7 %
	10.8 %	8.1 %	5.4 %	2.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	10.8 %	8.1 %	5.4 %	2.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.7 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %
	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %
	16.2 %	15.1 %	14.1 %	13.0 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %	11.9 %
	7.7 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	16.4 %	15.3 %	14.2 %	13.1 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %	12.0 %

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
190110.229	B Other	13.6 %	R5		13.0 %	12.4 %	11.7 %	11.1 %	10.5 %	9.9 %	
1901.20	Mixes and doughs for the preparation of bakers' wares of heading 19.05										
	1 Food preparations of flour, meal or starch, which contain more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as food suitable for infants or young children or dietetic purpose; doughs for rice products, excluding a kind used as food suitable for infants or young children or dietetic purpose; food preparations of goods of headings 04.01 to 04.04 (preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter)										
	(1) Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter										
	A Of a milk fat content, by weight, not exceeding 30%										
190120.111	– For 'the Pooled Quota of other milk products'	25.0 %	R6		22.9 %	20.8 %	18.8 %	16.7 %	14.6 %	12.5 %	
190120.112	– Other		X	S							
	B Other										
190120.116	– For 'the Pooled Quota of other milk products'	25.0 %	R18		24.6 %	24.2 %	23.8 %	23.3 %	22.9 %	22.5 %	
190120.117	– Other		X	S							
	(2) Food preparations, containing more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as food suitable for infants or young children or dietetic purpose										
	A Mostly containing rice preparation										
190120.122	– Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xq1								
190120.128	– Other		X								
	B Mostly containing wheat and triticale preparation										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	9.3 %	8.7 %	8.0 %	7.4 %	6.8 %	6.8 %	6.8 %	6.8 %	6.8 %	6.8 %	6.8 %	6.8 %	6.8 %	6.8 %	6.8 %
	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %
	22.5 %	22.5 %	22.5 %	22.5 %	22.5 %	22.5 %	22.5 %	22.5 %	22.5 %	22.5 %	22.5 %	22.5 %	22.5 %	22.5 %	22.5 %

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
1901 20.131	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										
	– – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – Other	25.0 % Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-4	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
1901 20.139	– Other		X	The originating goods classified under this tariff line belong to the subheading 1901.20, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 1901 20.131.							
	C Mostly containing barley preparation										
1901 20.141	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										
	– – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – Other	25.0 % Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-8	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
1901 20.149	– Other		X	The originating goods classified under this tariff line belong to the subheading 1901.20, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 1901 20.141.							
	D Mostly containing starch										
	(a) Containing wheat starch										
1901 20.151	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										
	– – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – Other	25.0 % Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-4	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
1901 20.152	– Other		X	The originating goods classified under this tariff line belong to the subheading 1901.20, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 1901 20.151.							
	(b) Other										
	– For 'the Pooled Quota of starch or similar articles'										
1901 20.156	– – Containing added sugar		Xq1								
1901 20.157	– – Other		Xq1								

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
1901 20.159	– Other	119 yen/kg	TRQ	TRQ-17, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	(3) Doughs for rice products, excluding a kind used as food suitable for infants or young children or dietetic purpose										
1901 20.162	– Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xq1								
1901 20.168	– Other		X								
	2 Other										
	(1) Food preparations of goods of headings 04.01 to 04.04										
1901 20.219	B Other	21.3 %	B10		19.4 %	17.4 %	15.5 %	13.6 %	11.6 %	9.7 %	
	(2) Cake-mixes										
1901 20.222	A Containing added sugar	23.8 %	TRQ	TRQ-2	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	B Other										
1901 20.223	(a) Put up in containers for retail sale, not more than 500 g each including container	12.0 %	B8		10.7 %	9.3 %	8.0 %	6.7 %	5.3 %	4.0 %	
1901 20.224	(b) Other	12.0 %	B8		10.7 %	9.3 %	8.0 %	6.7 %	5.3 %	4.0 %	
	(3) Other										
	A Containing added sugar										
	(a) Containing not more than 15% by weight of sucrose										
1901 20.231	– Preparations of rice flour		X								
1901 20.232	– Preparations of wheat flour	24.0 %	TRQ	TRQ-2	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
1901 20.233	– Other	24.0 %	B10		21.8 %	19.6 %	17.5 %	15.3 %	13.1 %	10.9 %	
	(b) Other										
1901 20.234	– Preparations of rice flour		X								
1901 20.235	– Preparations of wheat flour	23.8 %	TRQ	TRQ-2	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	7.7 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	2.7 %	1.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.7 %	1.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	8.7 %	6.5 %	4.4 %	2.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
1901 20.239	– Other	23.8 %	TRQ	TRQ-11	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	B Other										
1901 20.241	– Put up in containers for retail sale, not more than 500 g each including container	13.6 %	B10		12.4 %	11.1 %	9.9 %	8.7 %	7.4 %	6.2 %	
	– Other										
1901 20.242	– – Preparations of rice flour		X								
1901 20.243	– – Preparations of wheat flour	16.0 %	TRQ	TRQ-2	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
1901 20.249	– – Other	16.0 %	B10		14.5 %	13.1 %	11.6 %	10.2 %	8.7 %	7.3 %	
1901.90	Other										
	1 Food preparations of flour, meal or starch, which contain more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as food suitable for infants or young children or dietetic purpose; mochi (rice-cake), dango and similar rice products, excluding a kind used as food suitable for infants or young children or dietetic purpose; food preparations of goods of headings 04.01 to 04.04 (preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers)										
	(1) Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers										
	A Of a milk fat content, by weight, not exceeding 30%										
1901 90.131	– For 'the Pooled Quota of other milk products'	21.0 %	R19		18.4 %	15.8 %	13.1 %	10.5 %	7.9 %	5.3 %	
1901 90.132	– Other		X	S							
	B Other										
1901 90.136	– For 'the Pooled Quota of other milk products'	21.0 %	R19		18.4 %	15.8 %	13.1 %	10.5 %	7.9 %	5.3 %	
1901 90.137	– Other		X	S							
	(2) Food preparations, containing more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as food suitable for infants or young children or dietetic purpose										
	A Mostly containing rice preparation										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	4.9 %	3.7 %	2.5 %	1.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	5.8 %	4.4 %	2.9 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %
	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
190190.142	– Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xq1								
190190.148	– Other		X								
	B Mostly containing wheat and triticale preparation										
190190.151	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										
	– – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – Other	25.0 % Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-4	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
190190.159	– Other		X	The originating goods classified under this tariff line belong to the subheading 1901.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190190.151.							
	C Mostly containing barley preparation										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
190190.161	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										
	– – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – Other	25.0 % Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-8	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
190190.169	– Other		X	The originating goods classified under this tariff line belong to the subheading 1901.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190190.161.							
	D Mostly containing starch										
	(a) Containing wheat starch										
190190.171	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										
	– – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – Other	25.0 % Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-4	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
190190.172	– Other		X	The originating goods classified under this tariff line belong to the subheading 1901.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190190.171.							
	(b) Other										
	– For 'the Pooled Quota of starch or similar articles'										
190190.176	– – Containing added sugar		Xq1								
190190.177	– – Other		Xq1								
190190.179	– Other	119 yen/kg	TRQ	TRQ-17, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	(3) 'Mochi' (rice-cake), 'dango' or other similar rice products, excluding a kind used as food suitable for infants or young children or dietetic purpose										
	[1] Containing not more than 30% by weight of rice										
	[i] Containing added sugar										
190190.583	1 Containing not more than 15% by weight of sucrose		X								
190190.585	2 Other		X								
190190.586	[ii] Other		X								
	[2] Other										
190190.587	– Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xq1								
190190.588	– Other		X								
	2 Other										
	(1) Food preparations of goods of headings 04.01 to 04.04										
	A Containing added sugar										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	(a) Containing less than 50% by weight of sucrose										
190190.211	– Foods, the largest single ingredient of which is sugar by weight	28.0 %	TRQ	TRQ-14	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	– Other										
190190.216	– – Whipped cream in pressurised containers	23.8 %	B10		21.6 %	19.5 %	17.3 %	15.1 %	13.0 %	10.8 %	
190190.217	– – Other	23.8 %	TRQ	TRQ-11	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
190190.219	(b) Other	29.8 %	TRQ	TRQ-15	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	B Other										
190190.221	– Whipped cream in pressurised containers	21.3 %	R19	S	18.6 %	16.0 %	13.3 %	10.7 %	8.0 %	5.3 %	
190190.229	– Other	21.3 %	B10		19.4 %	17.4 %	15.5 %	13.6 %	11.6 %	9.7 %	
190190.230	(2) Malt extract	9.0 %	B10		8.2 %	7.4 %	6.5 %	5.7 %	4.9 %	4.1 %	
	(3) Other										
	A Containing added sugar										
	(a) Containing not more than 15% by weight of sucrose										
190190.241	– Preparations of rice flour		X								
190190.242	– Preparations of wheat flour	24.0 %	TRQ	TRQ-3	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
190190.243	– Other	24.0 %	B10		21.8 %	19.6 %	17.5 %	15.3 %	13.1 %	10.9 %	
	(b) Other										
	– Foods, the largest single ingredient of which is sugar by weight										
190190.246	– – Preparations of rice flour		X								
190190.247	– – Preparations of wheat flour	28.0 %	TRQ	TRQ-3	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
190190.248	– – Other	28.0 %	TRQ	TRQ-11	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	– Other										
190190.251	– – Preparations of rice flour		X								
190190.252	– – Preparations of wheat flour	23.8 %	TRQ	TRQ-3	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
190190.253	– – Other	23.8 %	TRQ	TRQ-11	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	8.7 %	6.5 %	4.3 %	2.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %
	7.7 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.3 %	2.5 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	8.7 %	6.5 %	4.4 %	2.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year
	B Other									
190190.261	– Put up in containers for retail sale, not more than 500 g each including container	13.6 %	B10		12.4 %	11.1 %	9.9 %	8.7 %	7.4 %	6.2 %
	– Other									
190190.266	– – Preparations of rice flour		X							
190190.267	– – Preparations of wheat flour	16.0 %	TRQ	TRQ-3	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190190.269	– – Other	16.0 %	B10		14.5 %	13.1 %	11.6 %	10.2 %	8.7 %	7.3 %
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared									
	Uncooked pasta, not stuffed or otherwise prepared									
190211.000	Containing eggs	30 yen/kg	B8		26.67 yen/kg	23.33 yen/kg	20.00 yen/kg	16.67 yen/kg	13.33 yen/kg	10.00 yen/kg
1902.19	Other									
190219.010	1 Biefun	27.20 yen/kg	R5		25.96 yen/kg	24.73 yen/kg	23.49 yen/kg	22.25 yen/kg	21.02 yen/kg	19.78 yen/kg
	2 Other									
	– Macaroni and spaghetti									
190219.093	– – Spaghetti	30 yen/kg	B10		27.27 yen/kg	24.55 yen/kg	21.82 yen/kg	19.09 yen/kg	16.36 yen/kg	13.64 yen/kg
190219.094	– – Macaroni	30 yen/kg	B10		27.27 yen/kg	24.55 yen/kg	21.82 yen/kg	19.09 yen/kg	16.36 yen/kg	13.64 yen/kg
	– Other									
190219.092	– – Udon, somen and soba	34 yen/kg	TRQ	TRQ-6	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190219.099	– – Other	34 yen/kg	B10		30.91 yen/kg	27.82 yen/kg	24.73 yen/kg	21.64 yen/kg	18.55 yen/kg	15.45 yen/kg
1902.20	Stuffed pasta, whether or not cooked or otherwise prepared									
	1 Containing added sugar									
190220.110	(1) Containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof, and also containing ebi predominating by weight over each of such other products	5.1 %	B10		4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %
190220.190	(2) Other	23.8 %	B10		21.6 %	19.5 %	17.3 %	15.1 %	13.0 %	10.8 %
	2 Other									
190220.210	(1) Containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof, and also containing ebi predominating by weight over each of such other products	5.1 %	B10		4.6 %	4.2 %	3.7 %	3.2 %	2.8 %	2.3 %

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	4.9 %	3.7 %	2.5 %	1.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	5.8 %	4.4 %	2.9 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	6.67 yen/kg	3.33 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	18.55 yen/kg	17.31 yen/kg	16.07 yen/kg	14.84 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg
	10.91 yen/kg	8.18 yen/kg	5.45 yen/kg	2.73 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	10.91 yen/kg	8.18 yen/kg	5.45 yen/kg	2.73 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	12.36 yen/kg	9.27 yen/kg	6.18 yen/kg	3.09 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	8.7 %	6.5 %	4.3 %	2.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.9 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
190220.220	(2) Other	21.3 %	B10		19.4 %	17.4 %	15.5 %	13.6 %	11.6 %	9.7 %	
1902.30	Other pasta										
190230.100	1 Containing added sugar	23.8 %	B10		21.6 %	19.5 %	17.3 %	15.1 %	13.0 %	10.8 %	
	2 Other										
190230.210	– Instant Ramen and other instant noodles	21.3 %	B10		19.4 %	17.4 %	15.5 %	13.6 %	11.6 %	9.7 %	
190230.290	– Other	21.3 %	B10		19.4 %	17.4 %	15.5 %	13.6 %	11.6 %	9.7 %	
190240.000	Couscous	24 yen/kg	B10		21.82 yen/kg	19.64 yen/kg	17.45 yen/kg	15.27 yen/kg	13.09 yen/kg	10.91 yen/kg	
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included										
1904.10	Prepared foods obtained by the swelling or roasting of cereals or cereal products										
190410.010	1 Breakfast cereals other than obtained by merely the swelling or roasting of rice, wheat, triticale or barley	11.5 %	B7		10.1 %	8.6 %	7.2 %	5.8 %	4.3 %	2.9 %	
	2 Prepared foods containing not less than 50% by weight of those obtained by merely swelling or roasting of rice, wheat, triticale or barley										
	(1) Of rice										
190410.211	– Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xq1								
190410.212	– Other		X								
	(2) Of wheat and triticale										
190410.221	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	7.7 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	8.7 %	6.5 %	4.3 %	2.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.7 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.7 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	8.73 yen/kg	6.55 yen/kg	4.36 yen/kg	2.18 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	– – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – Other	19.2 % Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-1	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
190410.229	– Other		X	The originating goods classified under this tariff line belong to the subheading 1904.10, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190410.221.							
	(3) Of barley										
190410.231	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										
	– – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – Other	19.2 % Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-7	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
190410.239	– Other		X	The originating goods classified under this tariff line belong to the subheading 1904.10, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190410.231.							
190410.300	3 Other	16.3 %	B10		14.8 %	13.3 %	11.9 %	10.4 %	8.9 %	7.4 %	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	5.9 %	4.4 %	3.0 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
1904.20	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals										
190420.100	1 Breakfast cereals	11.5 %	B7		10.1 %	8.6 %	7.2 %	5.8 %	4.3 %	2.9 %	
	2 Prepared foods containing not less than 50% by weight of those obtained by merely swelling of rice, wheat, triticale or barley										
	(1) Of rice										
190420.211	– Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xq1								
190420.212	– Other		X								
	(2) Of wheat and triticale										
190420.221	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										
	– – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – Other	19.2 % Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-1	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
190420.229	– Other		X	The originating goods classified under this tariff line belong to the subheading 1904.20, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190420.221.							

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	1.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	(3) Of barley										
190420.231	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										
	– – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – Other	19.2 % Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-8	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
190420.239	– Other		X	The originating goods classified under this tariff line belong to the subheading 1904.20, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190420.231.							
190420.300	3 Other	16.3 %	B10		14.8 %	13.3 %	11.9 %	10.4 %	8.9 %	7.4 %	
1904.30	Bulgur wheat										
190430.010	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										
	– – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – Other	25.0 % Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-1	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	5.9 %	4.4 %	3.0 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
190430.090	– Other		X	The originating goods classified under this tariff line belong to the subheading 1904.30, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190430.010.							
1904.90	Other										
	1 Of rice										
190490.110	[1] Containing not more than 30% by weight of rice		X								
	[2] Other										
190490.120	– Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xq1								
190490.130	– Other		X								
	2 Of wheat and triticale										
190490.210	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										
	– – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – Other	25.0 % Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-1	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
190490.290	– Other		X	The originating goods classified under this tariff line belong to the subheading 1904.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190490.210.							
	3 Of barley										
190490.310	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										
	– – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – Other	25.0 % Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-8	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
190490.390	– Other		X	The originating goods classified under this tariff line belong to the subheading 1904.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190490.310.							
190490.400	4 Other		X								
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products										
190510.000	Crispbread	9.0 %	B10		8.2 %	7.4 %	6.5 %	5.7 %	4.9 %	4.1 %	
190520.000	Gingerbread and the like	18.0 %	B10		16.4 %	14.7 %	13.1 %	11.5 %	9.8 %	8.2 %	
	Sweet biscuits; waffles and wafers										
190531.000	Sweet biscuits	20.4 %	B10		18.5 %	16.7 %	14.8 %	13.0 %	11.1 %	9.3 %	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	3.3 %	2.5 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	6.5 %	4.9 %	3.3 %	1.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.4 %	5.6 %	3.7 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
190532.000	Waffles and wafers	18.0 %	B8		16.0 %	14.0 %	12.0 %	10.0 %	8.0 %	6.0 %	
190540.000	Rusks, toasted bread and similar toasted products	9.0 %	B7		7.9 %	6.8 %	5.6 %	4.5 %	3.4 %	2.3 %	
1905.90	Other										
190590.100	1 Bread, ship's biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit	9.0 %	B7		7.9 %	6.8 %	5.6 %	4.5 %	3.4 %	2.3 %	
190590.200	2 Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
	3 Other										
	(1) Containing added sugar										
190590.311	A Arare, Senbei and similar rice products		X								
190590.312	B Biscuits, cookies and crackers	15.0 %	B5		12.5 %	10.0 %	7.5 %	5.0 %	2.5 %	Free	
190590.314	C Crisp savoury food products, made from a dough based on potato powder	9.0 %	B5		7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	Free	
	D Other										
190590.313	– Pizza, chilled or frozen	24.0 %	B8		21.3 %	18.7 %	16.0 %	13.3 %	10.7 %	8.0 %	
190590.319	– Other	25.5 %	B5		21.3 %	17.0 %	12.8 %	8.5 %	4.3 %	Free	
	(2) Other										
190590.321	A Arare, Senbei and similar rice products		X								
190590.322	B Biscuits, cookies and crackers	13.0 %	B5		10.8 %	8.7 %	6.5 %	4.3 %	2.2 %	Free	
190590.323	C Crisp savoury food products, made from a dough based on potato powder	9.0 %	B5		7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	Free	
190590.329	D Other	21.3 %	B5		17.8 %	14.2 %	10.7 %	7.1 %	3.6 %	Free	
	Chapter 20 Preparations of vegetables, fruit, nuts or other parts of plants										
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid										
2001.10	Cucumbers and gherkins										
200110.100	1 Containing added sugar	15.0 %	B5		12.5 %	10.0 %	7.5 %	5.0 %	2.5 %	Free	
2001.90	Other										
	1 Containing added sugar										
200190.120	(2) Sweet corn	10.5 %	B5		8.8 %	7.0 %	5.3 %	3.5 %	1.8 %	Free	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	4.0 %	2.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.3 %	2.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	2 Other										
200190.230	(3) Sweet corn	7.5 %	B5		6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	Free	
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid										
2002.90	Other										
200290.100	1 Containing added sugar	13.4 %	B5		11.2 %	8.9 %	6.7 %	4.5 %	2.2 %	Free	
	2 Other										
	(1) Tomato purée and tomato paste										
	– In airtight containers Note: The goods, above mentioned, when used at a bonded manufacturing warehouse for the manufacture of canned fish or shellfish for export and re-exported shall be exempted from customs duty in accordance with the provisions of the Customs Law (Law No. 61 of 1954)										
200290.211	– – For the quantity within the limits of a tariff quota for manufacture of tomato ketchup and other tomato sauces stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note:The tariff quota shall be calculated on the basis of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions		Xq2								
200290.219	– – Other	16.0 %	B5		13.3 %	10.7 %	8.0 %	5.3 %	2.7 %	Free	
	– Other										
200290.221	– – For the quantity within the limits of a tariff quota for manufacture of tomato ketchup and other tomato sauces stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note:The tariff quota shall be calculated on the basis of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions		Xq2								
200290.229	– – Other	16.0 %	B5		13.3 %	10.7 %	8.0 %	5.3 %	2.7 %	Free	
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid										
2003.10	Mushrooms of the genus *Agaricus*										
	2 Other										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	(1) In airtight containers not more than 10 kg each including container										
200310.211	– French mushrooms	13.6 %	B5		11.3 %	9.1 %	6.8 %	4.5 %	2.3 %	Free	
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06										
2004.10	Potatoes										
200410.100	1 Cooked, not otherwise prepared	8.5 %	B3		6.4 %	4.3 %	2.1 %	Free	Free	Free	
	2 Other										
200410.210	(1) Mashed potatoes	13.6 %	B5		11.3 %	9.1 %	6.8 %	4.5 %	2.3 %	Free	
200410.220	(2) Other	9.0 %	B5		7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	Free	
2004.90	Other vegetables and mixtures of vegetables										
	1 Containing added sugar										
200490.110	(1) Sweet corn	10.5 %	B5		8.8 %	7.0 %	5.3 %	3.5 %	1.8 %	Free	
200490.120	(2) Other	23.8 %	B5		19.8 %	15.9 %	11.9 %	7.9 %	4.0 %	Free	
	2 Other										
	(1) Asparagus and leguminous vegetables										
200490.212	– Leguminous vegetables	17.0 %	B10		15.5 %	13.9 %	12.4 %	10.8 %	9.3 %	7.7 %	
200490.220	(2) Bamboo shoots	13.6 %	B5		11.3 %	9.1 %	6.8 %	4.5 %	2.3 %	Free	
200490.230	(3) Sweet corn	7.5 %	B5		6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	Free	
	(4) Young corncobs										
200490.291	– Other	15.0 %	B5		12.5 %	10.0 %	7.5 %	5.0 %	2.5 %	Free	
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06										
2005.10	Homogenised vegetables										
200510.100	1 Containing added sugar	16.8 %	B5		14.0 %	11.2 %	8.4 %	5.6 %	2.8 %	Free	
200510.200	2 Other	12.0 %	B5		10.0 %	8.0 %	6.0 %	4.0 %	2.0 %	Free	
2005.20	Potatoes										
200520.100	1 Mashed potatoes and potato flakes	13.6 %	B10		12.4 %	11.1 %	9.9 %	8.7 %	7.4 %	6.2 %	
	2 Other										
200520.210	(1) In airtight containers not more than 10 kg each including container	12.0 %	B5		10.0 %	8.0 %	6.0 %	4.0 %	2.0 %	Free	
200520.220	(2) Other	9.0 %	B7		7.9 %	6.8 %	5.6 %	4.5 %	3.4 %	2.3 %	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	6.2 %	4.6 %	3.1 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4.9 %	3.7 %	2.5 %	1.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
2005.40	Peas (*Pisum sativum*)										
	1 Containing added sugar										
200540.110	(1) Unshelled	13.4 %	R5		12.8 %	12.2 %	11.6 %	11.0 %	10.4 %	9.7 %	
200540.190	(2) Other	23.8 %	TRQ	TRQ-15	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	2 Other										
	(1) In airtight containers not more than 10 kg each including container										
200540.212	B Other	15.0 %	B5		12.5 %	10.0 %	7.5 %	5.0 %	2.5 %	Free	
	(2) Other										
200540.222	B Other	13.6 %	B5		11.3 %	9.1 %	6.8 %	4.5 %	2.3 %	Free	
	Beans (*Vigna* spp., *Phaseolus* spp.)										
2005.51	Beans, shelled										
	1 Containing added sugar										
200551.110	(1) In airtight containers, containing tomato purée or other kind of tomato preparation and meat of swine, lard or other pig fat	14.0 %	B7		12.3 %	10.5 %	8.8 %	7.0 %	5.3 %	3.5 %	
200551.190	(2) Other	23.8 %	TRQ	TRQ-15	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
200551.200	2 Other	17.0 %	B10		15.5 %	13.9 %	12.4 %	10.8 %	9.3 %	7.7 %	
2005.59	Other										
	2 Other										
200559.210	(1) In airtight containers not more than 10 kg each including container	12.0 %	B5		10.0 %	8.0 %	6.0 %	4.0 %	2.0 %	Free	
2005.60	Asparagus										
200560.010	1 In airtight containers not more than 10 kg each including container	16.0 %	B7		14.0 %	12.0 %	10.0 %	8.0 %	6.0 %	4.0 %	
200560.020	2 Other	12.0 %	B5		10.0 %	8.0 %	6.0 %	4.0 %	2.0 %	Free	
2005.80	Sweet corn (*Zea mays var. saccharata*)										
200580.100	1 Containing added sugar	14.9 %	B5		12.4 %	9.9 %	7.5 %	5.0 %	2.5 %	Free	
	Other vegetables and mixtures of vegetables										
2005.91	Bamboo shoots										
200591.100	1 Containing added sugar	13.4 %	B5		11.2 %	8.9 %	6.7 %	4.5 %	2.2 %	Free	
200591.900	2 Other	13.6 %	B5		11.3 %	9.1 %	6.8 %	4.5 %	2.3 %	Free	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	9.1 %	8.5 %	7.9 %	7.3 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %	6.7 %
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	6.2 %	4.6 %	3.1 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year
2005.99	Other									
	1 Containing added sugar									
	(1) Leguminous vegetables (podded out)									
200599.111	A In airtight containers, containing tomato purée or other kind of tomato preparation and meat of swine, lard or other pig fat	14.0 %	B5		11.7 %	9.3 %	7.0 %	4.7 %	2.3 %	Free
200599.119	B Other	23.8 %	TRQ	TRQ-15	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
200599.190	(2) Other	13.4 %	B5		11.2 %	8.9 %	6.7 %	4.5 %	2.2 %	Free
	2 Other									
200599.220	(2) Leguminous vegetables (podded out)	17.0 %	B7		14.9 %	12.8 %	10.6 %	8.5 %	6.4 %	4.3 %
20.06										
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)									
200600.010	1 Marrons glacé	12.6 %	B10		11.5 %	10.3 %	9.2 %	8.0 %	6.9 %	5.7 %
	2 Other									
200600.021	– Apricots	18.0 %	B5		15.0 %	12.0 %	9.0 %	6.0 %	3.0 %	Free
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter									
2007.10	Homogenised preparations									
200710.100	1 Containing added sugar	34.0 %	B10		30.9 %	27.8 %	24.7 %	21.6 %	18.5 %	15.5 %
200710.200	2 Other	21.3 %	B10		19.4 %	17.4 %	15.5 %	13.6 %	11.6 %	9.7 %
	Other									
2007.91	Citrus fruit									
	1 Jams, fruit jellies and marmalades									
	(1) Containing added sugar									
200791.111	– Jams	16.8 %	B5		14.0 %	11.2 %	8.4 %	5.6 %	2.8 %	Free
200791.119	– Fruit jellies and marmalades	16.8 %	B3		12.6 %	8.4 %	4.2 %	Free	Free	Free
	(2) Other									
200791.129	– Fruit jellies and marmalades	12.0 %	B5		10.0 %	8.0 %	6.0 %	4.0 %	2.0 %	Free
	2 Fruit purée and fruit pastes									
200791.210	(1) Containing added sugar	34.0 %	B10		30.9 %	27.8 %	24.7 %	21.6 %	18.5 %	15.5 %
200791.220	(2) Other	21.3 %	B5		17.8 %	14.2 %	10.7 %	7.1 %	3.6 %	Free

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4.6 %	3.4 %	2.3 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	12.4 %	9.3 %	6.2 %	3.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.7 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	12.4 %	9.3 %	6.2 %	3.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
2007.99	Other										
	1 Jams and fruit jellies										
	(1) Containing added sugar										
200799.119	– Fruit jellies	16.8 %	B5		14.0 %	11.2 %	8.4 %	5.6 %	2.8 %	Free	
	2 Other										
	(1) Containing added sugar										
200799.211	– Fruit purée and fruit pastes	34.0 %	B7		29.8 %	25.5 %	21.3 %	17.0 %	12.8 %	8.5 %	
200799.219	– Other	34.0 %	B5		28.3 %	22.7 %	17.0 %	11.3 %	5.7 %	Free	
	(2) Other										
200799.221	– Fruit purée and fruit pastes	21.3 %	B5		17.8 %	14.2 %	10.7 %	7.1 %	3.6 %	Free	
200799.229	– Other	21.3 %	B10		19.4 %	17.4 %	15.5 %	13.6 %	11.6 %	9.7 %	
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included										
	Nuts, ground-nuts and other seeds, whether or not mixed together										
2008.11	Ground-nuts										
	1 Containing added sugar										
200811.110	(1) Peanut butter	12.0 %	B5		10.0 %	8.0 %	6.0 %	4.0 %	2.0 %	Free	
200811.120	(2) Other	23.8 %	B5		19.8 %	15.9 %	11.9 %	7.9 %	4.0 %	Free	
	2 Other										
200811.210	(1) Peanut butter	10.0 %	B5		8.3 %	6.7 %	5.0 %	3.3 %	1.7 %	Free	
	(2) Other										
	– Roasted ground-nuts										
200811.291	– – Unshelled	21.3 %	B7		18.6 %	16.0 %	13.3 %	10.7 %	8.0 %	5.3 %	
200811.292	– – Other	21.3 %	B7		18.6 %	16.0 %	13.3 %	10.7 %	8.0 %	5.3 %	
200811.299	– Other	21.3 %	B7		18.6 %	16.0 %	13.3 %	10.7 %	8.0 %	5.3 %	
2008.19	Other, including mixtures										
	1 Containing added sugar										
	(2) Other										
	A Cashew nuts and other roasted nuts										
200819.191	– Cashew nuts	11.0 %	B5		9.2 %	7.3 %	5.5 %	3.7 %	1.8 %	Free	
200819.192	– Other	11.0 %	B5		9.2 %	7.3 %	5.5 %	3.7 %	1.8 %	Free	
	B Other										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.7 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
200819.193	– Chestnuts (in airtight containers not more than 10 kg each including container), not roasted	16.8 %	B7		14.7 %	12.6 %	10.5 %	8.4 %	6.3 %	4.2 %	
200819.199	– Other	16.8 %	B5		14.0 %	11.2 %	8.4 %	5.6 %	2.8 %	Free	
	2 Other										
	(2) Other										
	C Coconuts, Brazil nuts, paradise nuts, hazel nuts (*Corylus* spp.), cashew nuts and gingko nuts										
200819.226	– Gingko nuts	12.0 %	B5		10.0 %	8.0 %	6.0 %	4.0 %	2.0 %	Free	
	D Other										
200819.229	(b) Other	12.0 %	B5		10.0 %	8.0 %	6.0 %	4.0 %	2.0 %	Free	
2008.20	Pineapples										
	1 Containing added sugar										
	(1) In airtight containers not more than 10 kg each including container, other than in pulp form, chopped or crushed										
200820.111	– Concerning pineapples in this subheading 1-(1) and 2-(1), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note:The tariff quota shall be calculated on the basis of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production (only the goods produced with Japanese fresh pineapples), and also in consideration of international market situation and other relevant conditions (in this subheading referred to as 'the Pooled Quota')		Xq2								
200820.119	– Other	33 yen/kg	R15		32.18 yen/kg	31.35 yen/kg	30.53 yen/kg	29.70 yen/kg	28.88 yen/kg	28.05 yen/kg	
	(2) Other										
200820.191	A In airtight containers not more than 10 kg each including container, in pulp form, chopped or crushed	25.5 %	B10		23.2 %	20.9 %	18.5 %	16.2 %	13.9 %	11.6 %	
200820.199	B Other	46.8 %	B10		42.5 %	38.3 %	34.0 %	29.8 %	25.5 %	21.3 %	
	2 Other										
	(1) In airtight containers not more than 10 kg each including container, other than in pulp form, chopped or crushed										
200820.211	– For 'the Pooled Quota'		Xq2								
200820.219	– Other	33 yen/kg	R15		32.18 yen/kg	31.35 yen/kg	30.53 yen/kg	29.70 yen/kg	28.88 yen/kg	28.05 yen/kg	
200820.290	(2) Other	25.5 %	B10		23.2 %	20.9 %	18.5 %	16.2 %	13.9 %	11.6 %	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	2.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg
	9.3 %	7.0 %	4.6 %	2.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	17.0 %	12.8 %	8.5 %	4.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg
	9.3 %	7.0 %	4.6 %	2.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year
2008.30	Citrus fruit									
	1 Containing added sugar									
2008 30.110	(1) In pulp form	29.8 %	B10		27.1 %	24.4 %	21.7 %	19.0 %	16.3 %	13.5 %
2008 30.190	(2) Other	23.8 %	B5		19.8 %	15.9 %	11.9 %	7.9 %	4.0 %	Free
	2 Other									
2008 30.210	(1) In pulp form	21.3 %	B5		17.8 %	14.2 %	10.7 %	7.1 %	3.6 %	Free
2008 30.290	(2) Other	17.0 %	B5		14.2 %	11.3 %	8.5 %	5.7 %	2.8 %	Free
2008.40	Pears									
	1 Containing added sugar									
	(1) In pulp form									
2008 40.111	A In airtight containers	15.0 %	B5		12.5 %	10.0 %	7.5 %	5.0 %	2.5 %	Free
2008 40.119	B Other	21.0 %	B5		17.5 %	14.0 %	10.5 %	7.0 %	3.5 %	Free
	(2) Other									
2008 40.191	A In airtight containers	10.8 %	B5		9.0 %	7.2 %	5.4 %	3.6 %	1.8 %	Free
2008 40.199	B Other	15.0 %	B5		12.5 %	10.0 %	7.5 %	5.0 %	2.5 %	Free
	2 Other									
	(1) In pulp form									
2008 40.211	A In airtight containers	12.0 %	B5		10.0 %	8.0 %	6.0 %	4.0 %	2.0 %	Free
2008 40.219	B Other	15.0 %	B5		12.5 %	10.0 %	7.5 %	5.0 %	2.5 %	Free
	(2) Other									
2008 40.291	A In airtight containers	9.0 %	B7		7.9 %	6.8 %	5.6 %	4.5 %	3.4 %	2.3 %
2008 40.299	B Other	10.8 %	B5		9.0 %	7.2 %	5.4 %	3.6 %	1.8 %	Free
2008.50	Apricots									
	1 Containing added sugar									
2008 50.110	(1) In pulp form	15.0 %	B5		12.5 %	10.0 %	7.5 %	5.0 %	2.5 %	Free
2008 50.190	(2) Other	15.0 %	B5		12.5 %	10.0 %	7.5 %	5.0 %	2.5 %	Free
	2 Other									
2008 50.210	(1) In pulp form	12.0 %	B5		10.0 %	8.0 %	6.0 %	4.0 %	2.0 %	Free
2008 50.290	(2) Other	12.0 %	B5		10.0 %	8.0 %	6.0 %	4.0 %	2.0 %	Free
2008.60	Cherries									
	1 Containing added sugar									

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	10.8 %	8.1 %	5.4 %	2.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year
200860.110	(1) In pulp form	15.0 %	B5		12.5 %	10.0 %	7.5 %	5.0 %	2.5 %	Free
200860.190	(2) Other	15.0 %	B5		12.5 %	10.0 %	7.5 %	5.0 %	2.5 %	Free
	2 Other									
200860.210	(1) In pulp form	12.0 %	B5		10.0 %	8.0 %	6.0 %	4.0 %	2.0 %	Free
200860.290	(2) Other	12.0 %	B5		10.0 %	8.0 %	6.0 %	4.0 %	2.0 %	Free
2008.70	Peaches, including nectarines									
	1 Containing added sugar									
	(1) In pulp form									
200870.111	A In airtight containers	21.3 %	B5		17.8 %	14.2 %	10.7 %	7.1 %	3.6 %	Free
200870.119	B Other	29.8 %	B10		27.1 %	24.4 %	21.7 %	19.0 %	16.3 %	13.5 %
	(2) Other									
	A In airtight containers									
200870.192	(b) Other	8.0 %	B5		6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	Free
200870.199	B Other	13.4 %	B5		11.2 %	8.9 %	6.7 %	4.5 %	2.2 %	Free
	2 Other									
	(1) In pulp form									
200870.211	A In airtight containers	17.0 %	B5		14.2 %	11.3 %	8.5 %	5.7 %	2.8 %	Free
200870.219	B Other	21.3 %	B5		17.8 %	14.2 %	10.7 %	7.1 %	3.6 %	Free
	(2) Other									
200870.299	B Other	9.6 %	B5		8.0 %	6.4 %	4.8 %	3.2 %	1.6 %	Free
2008.80	Strawberries									
	1 Containing added sugar									
200880.110	(1) In pulp form	21.0 %	B5		17.5 %	14.0 %	10.5 %	7.0 %	3.5 %	Free
200880.190	(2) Other	11.0 %	B5		9.2 %	7.3 %	5.5 %	3.7 %	1.8 %	Free
	2 Other									
200880.210	(1) In pulp form	15.0 %	B5		12.5 %	10.0 %	7.5 %	5.0 %	2.5 %	Free
200880.290	(2) Other	12.0 %	B5		10.0 %	8.0 %	6.0 %	4.0 %	2.0 %	Free
	Other, including mixtures other than those of subheading 2008.19									
200891.000	Palm hearts	15.0 %	B5		12.5 %	10.0 %	7.5 %	5.0 %	2.5 %	Free

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	10.8 %	8.1 %	5.4 %	2.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year
2008.93	Cranberries (*Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea*)									
	1 Containing added sugar									
200893.110	(1) In pulp form	29.8 %	B10		27.1 %	24.4 %	21.7 %	19.0 %	16.3 %	13.5 %
	2 Other									
200893.210	(1) In pulp form	21.3 %	B5		17.8 %	14.2 %	10.7 %	7.1 %	3.6 %	Free
200893.220	(2) Other	12.0 %	B5		10.0 %	8.0 %	6.0 %	4.0 %	2.0 %	Free
2008.97	Mixtures									
	2 Other									
	(1) Containing added sugar									
200897.211	A In pulp form	29.8 %	B10		27.1 %	24.4 %	21.7 %	19.0 %	16.3 %	13.5 %
200897.219	B Other	23.8 %	B5		19.8 %	15.9 %	11.9 %	7.9 %	4.0 %	Free
	(2) Other									
200897.221	A In pulp form	21.3 %	B5		17.8 %	14.2 %	10.7 %	7.1 %	3.6 %	Free
2008.99	Other									
200899.100	1 Ume (fruit of Mume plum)	12.0 %	B5		10.0 %	8.0 %	6.0 %	4.0 %	2.0 %	Free
	2 Other									
	(1) Containing added sugar									
	A In pulp form									
200899.215	(b) Other	29.8 %	B10		27.1 %	24.4 %	21.7 %	19.0 %	16.3 %	13.5 %
	(2) Other									
	A In pulp form									
	(a) Bananas, avocados and prunes									
200899.222	– Prunes	15.0 %	B5		12.5 %	10.0 %	7.5 %	5.0 %	2.5 %	Free
	(b) Other									
200899.227	– Other	21.3 %	B5		17.8 %	14.2 %	10.7 %	7.1 %	3.6 %	Free
	B Other									
200899.228	(c) Frozen taros (*Colocasia* spp.)	10.0 %	B5		8.3 %	6.7 %	5.0 %	3.3 %	1.7 %	Free
	(d) Other									
200899.251	– Sweetpotatoes, whole or in pieces, dried after simply steaming or boiling in water	12.0 %	B5		10.0 %	8.0 %	6.0 %	4.0 %	2.0 %	Free
200899.259	– Other	12.0 %	B5		10.0 %	8.0 %	6.0 %	4.0 %	2.0 %	Free

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	10.8 %	8.1 %	5.4 %	2.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	10.8 %	8.1 %	5.4 %	2.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	10.8 %	8.1 %	5.4 %	2.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter									
	Orange juice									
2009.11	Frozen									
	1 Containing added sugar									
200911.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	25.5 %	B10		23.2 %	20.9 %	18.5 %	16.2 %	13.9 %	11.6 %
200911.190	(2) Other	29.8 % or 23 yen/kg, whichever is the greater	B10		27.1 % or 20.91 yen/kg, whichever is the greater	24.4 % or 18.82 yen/kg, whichever is the greater	21.7 % or 16.73 yen/kg, whichever is the greater	19.0 % or 14.64 yen/kg, whichever is the greater	16.3 % or 12.55 yen/kg, whichever is the greater	13.5 % or 10.45 yen/kg, whichever is the greater
	2 Other									
200911.210	(1) Not more than 10% by weight of sucrose	21.3 %	B5		17.8 %	14.2 %	10.7 %	7.1 %	3.6 %	Free
200911.290	(2) Other	25.5 %	B5		21.3 %	17.0 %	12.8 %	8.5 %	4.3 %	Free
2009.12	Not frozen, of a Brix value not exceeding 20									
	1 Containing added sugar									
200912.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	25.5 %	B10		23.2 %	20.9 %	18.5 %	16.2 %	13.9 %	11.6 %
200912.190	(2) Other	29.8 % or 23 yen/kg, whichever is the greater	B10		27.1 % or 20.91 yen/kg, whichever is the greater	24.4 % or 18.82 yen/kg, whichever is the greater	21.7 % or 16.73 yen/kg, whichever is the greater	19.0 % or 14.64 yen/kg, whichever is the greater	16.3 % or 12.55 yen/kg, whichever is the greater	13.5 % or 10.45 yen/kg, whichever is the greater
	2 Other									
200912.210	(1) Not more than 10% by weight of sucrose	21.3 %	B10		19.4 %	17.4 %	15.5 %	13.6 %	11.6 %	9.7 %
200912.290	(2) Other	25.5 %	B10		23.2 %	20.9 %	18.5 %	16.2 %	13.9 %	11.6 %
2009.19	Other									
	1 Containing added sugar									
200919.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	25.5 %	B10		23.2 %	20.9 %	18.5 %	16.2 %	13.9 %	11.6 %
200919.190	(2) Other	29.8 % or 23 yen/kg, whichever is the greater	B10		27.1 % or 20.91 yen/kg, whichever is the greater	24.4 % or 18.82 yen/kg, whichever is the greater	21.7 % or 16.73 yen/kg, whichever is the greater	19.0 % or 14.64 yen/kg, whichever is the greater	16.3 % or 12.55 yen/kg, whichever is the greater	13.5 % or 10.45 yen/kg, whichever is the greater
	2 Other									
200919.210	(1) Not more than 10% by weight of sucrose	21.3 %	B10		19.4 %	17.4 %	15.5 %	13.6 %	11.6 %	9.7 %
200919.290	(2) Other	25.5 %	B5		21.3 %	17.0 %	12.8 %	8.5 %	4.3 %	Free

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	9.3 %	7.0 %	4.6 %	2.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	10.8 % or 8.36 yen/kg, whichever is the greater	8.1 % or 6.27 yen/kg, whichever is the greater	5.4 % or 4.18 yen/kg, whichever is the greater	2.7 % or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	9.3 %	7.0 %	4.6 %	2.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	10.8 % or 8.36 yen/kg, whichever is the greater	8.1 % or 6.27 yen/kg, whichever is the greater	5.4 % or 4.18 yen/kg, whichever is the greater	2.7 % or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.7 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	9.3 %	7.0 %	4.6 %	2.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	9.3 %	7.0 %	4.6 %	2.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	10.8 % or 8.36 yen/kg, whichever is the greater	8.1 % or 6.27 yen/kg, whichever is the greater	5.4 % or 4.18 yen/kg, whichever is the greater	2.7 % or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.7 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	Grapefruit (including pomelo) juice										
2009.21	Of a Brix value not exceeding 20										
	1 Containing added sugar										
200921.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0 %	B7		20.1 %	17.3 %	14.4 %	11.5 %	8.6 %	5.8 %	
200921.190	(2) Other	29.8 % or 23 yen/kg, whichever is the greater	B7		26.1 % or 20.13 yen/kg, whichever is the greater	22.4 % or 17.25 yen/kg, whichever is the greater	18.6 % or 14.38 yen/kg, whichever is the greater	14.9 % or 11.50 yen/kg, whichever is the greater	11.2 % or 8.63 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	
	2 Other										
200921.210	(1) Not more than 10% by weight of sucrose	19.1 %	B7		16.7 %	14.3 %	11.9 %	9.6 %	7.2 %	4.8 %	
200921.290	(2) Other	25.5 %	B7		22.3 %	19.1 %	15.9 %	12.8 %	9.6 %	6.4 %	
2009.29	Other										
	1 Containing added sugar										
200929.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0 %	B7		20.1 %	17.3 %	14.4 %	11.5 %	8.6 %	5.8 %	
200929.190	(2) Other	29.8 % or 23 yen/kg, whichever is the greater	B7		26.1 % or 20.13 yen/kg, whichever is the greater	22.4 % or 17.25 yen/kg, whichever is the greater	18.6 % or 14.38 yen/kg, whichever is the greater	14.9 % or 11.50 yen/kg, whichever is the greater	11.2 % or 8.63 yen/kg, whichever is the greater	7.5 % or 5.75 yen/kg, whichever is the greater	
	2 Other										
200929.210	(1) Not more than 10% by weight of sucrose	19.1 %	B7		16.7 %	14.3 %	11.9 %	9.6 %	7.2 %	4.8 %	
200929.290	(2) Other	25.5 %	B5		21.3 %	17.0 %	12.8 %	8.5 %	4.3 %	Free	
	Juice of any other single citrus fruit										
2009.31	Of a Brix value not exceeding 20										
	1 Containing added sugar										
200931.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0 %	B5		19.2 %	15.3 %	11.5 %	7.7 %	3.8 %	Free	
200931.190	(2) Other	29.8 % or 23 yen/kg, whichever is the greater	B10		27.1 % or 20.91 yen/kg, whichever is the greater	24.4 % or 18.82 yen/kg, whichever is the greater	21.7 % or 16.73 yen/kg, whichever is the greater	19.0 % or 14.64 yen/kg, whichever is the greater	16.3 % or 12.55 yen/kg, whichever is the greater	13.5 % or 10.45 yen/kg, whichever is the greater	
	2 Other										
	(1) Not more than 10% by weight of sucrose										
200931.219	C Other	19.1 %	B5		15.9 %	12.7 %	9.6 %	6.4 %	3.2 %	Free	
200931.290	(2) Other	25.5 %	B5		21.3 %	17.0 %	12.8 %	8.5 %	4.3 %	Free	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	2.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.7 % or 2.88 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.7 % or 2.88 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	10.8 % or 8.36 yen/kg, whichever is the greater	8.1 % or 6.27 yen/kg, whichever is the greater	5.4 % or 4.18 yen/kg, whichever is the greater	2.7 % or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
2009.39	Other										
	1 Containing added sugar										
2009 39.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0 %	B5		19.2 %	15.3 %	11.5 %	7.7 %	3.8 %	Free	
2009 39.190	(2) Other	29.8 % or 23 yen/kg, whichever is the greater	B10		27.1 % or 20.91 yen/kg, whichever is the greater	24.4 % or 18.82 yen/kg, whichever is the greater	21.7 % or 16.73 yen/kg, whichever is the greater	19.0 % or 14.64 yen/kg, whichever is the greater	16.3 % or 12.55 yen/kg, whichever is the greater	13.5 % or 10.45 yen/kg, whichever is the greater	
	2 Other										
	(1) Not more than 10% by weight of sucrose										
2009 39.219	C Other	19.1 %	B5		15.9 %	12.7 %	9.6 %	6.4 %	3.2 %	Free	
2009 39.290	(2) Other	25.5 %	B5		21.3 %	17.0 %	12.8 %	8.5 %	4.3 %	Free	
	Pineapple juice										
2009.41	Of a Brix value not exceeding 20										
	1 Containing added sugar										
2009 41.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0 %	B10		20.9 %	18.8 %	16.7 %	14.6 %	12.5 %	10.5 %	
2009 41.190	(2) Other	29.8 % or 23 yen/kg, whichever is the greater	B10		27.1 % or 20.91 yen/kg, whichever is the greater	24.4 % or 18.82 yen/kg, whichever is the greater	21.7 % or 16.73 yen/kg, whichever is the greater	19.0 % or 14.64 yen/kg, whichever is the greater	16.3 % or 12.55 yen/kg, whichever is the greater	13.5 % or 10.45 yen/kg, whichever is the greater	
	2 Other										
2009 41.210	(1) Not more than 10% by weight of sucrose	19.1 %	B10		17.4 %	15.6 %	13.9 %	12.2 %	10.4 %	8.7 %	
2009 41.290	(2) Other	25.5 %	B10		23.2 %	20.9 %	18.5 %	16.2 %	13.9 %	11.6 %	
2009.49	Other										
	1 Containing added sugar										
2009 49.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0 %	B10		20.9 %	18.8 %	16.7 %	14.6 %	12.5 %	10.5 %	
2009 49.190	(2) Other	29.8 % or 23 yen/kg, whichever is the greater	B10		27.1 % or 20.91 yen/kg, whichever is the greater	24.4 % or 18.82 yen/kg, whichever is the greater	21.7 % or 16.73 yen/kg, whichever is the greater	19.0 % or 14.64 yen/kg, whichever is the greater	16.3 % or 12.55 yen/kg, whichever is the greater	13.5 % or 10.45 yen/kg, whichever is the greater	
	2 Other										
2009 49.210	(1) Not more than 10% by weight of sucrose	19.1 %	B10		17.4 %	15.6 %	13.9 %	12.2 %	10.4 %	8.7 %	
2009 49.290	(2) Other	25.5 %	B10		23.2 %	20.9 %	18.5 %	16.2 %	13.9 %	11.6 %	
2009.50	Tomato juice										
2009 50.100	1 Containing added sugar	29.8 %	B5		24.8 %	19.9 %	14.9 %	9.9 %	5.0 %	Free	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	10.8 % or 8.36 yen/kg, whichever is the greater	8.1 % or 6.27 yen/kg, whichever is the greater	5.4 % or 4.18 yen/kg, whichever is the greater	2.7 % or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	8.4 %	6.3 %	4.2 %	2.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	10.8 % or 8.36 yen/kg, whichever is the greater	8.1 % or 6.27 yen/kg, whichever is the greater	5.4 % or 4.18 yen/kg, whichever is the greater	2.7 % or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	6.9 %	5.2 %	3.5 %	1.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	9.3 %	7.0 %	4.6 %	2.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	8.4 %	6.3 %	4.2 %	2.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	10.8 % or 8.36 yen/kg, whichever is the greater	8.1 % or 6.27 yen/kg, whichever is the greater	5.4 % or 4.18 yen/kg, whichever is the greater	2.7 % or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	6.9 %	5.2 %	3.5 %	1.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	9.3 %	7.0 %	4.6 %	2.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year
200950.200	2 Other	21.3 %	B5		17.8 %	14.2 %	10.7 %	7.1 %	3.6 %	Free
	Grape juice (including grape must)									
2009.61	Of a Brix value not exceeding 30									
	1 Containing added sugar									
200961.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0 %	B5		19.2 %	15.3 %	11.5 %	7.7 %	3.8 %	Free
200961.190	(2) Other	29.8 % or 23 yen/kg, whichever is the greater	B5		24.8 % or 19.17 yen/kg, whichever is the greater	19.9 % or 15.33 yen/kg, whichever is the greater	14.9 % or 11.50 yen/kg, whichever is the greater	9.9 % or 7.67 yen/kg, whichever is the greater	5.0 % or 3.83 yen/kg, whichever is the greater	Free
200961.200	2 Other	19.1 %	B5		15.9 %	12.7 %	9.6 %	6.4 %	3.2 %	Free
2009.69	Other									
	1 Containing added sugar									
200969.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0 %	B5		19.2 %	15.3 %	11.5 %	7.7 %	3.8 %	Free
200969.190	(2) Other	29.8 % or 23 yen/kg, whichever is the greater	B10		27.1 % or 20.91 yen/kg, whichever is the greater	24.4 % or 18.82 yen/kg, whichever is the greater	21.7 % or 16.73 yen/kg, whichever is the greater	19.0 % or 14.64 yen/kg, whichever is the greater	16.3 % or 12.55 yen/kg, whichever is the greater	13.5 % or 10.45 yen/kg, whichever is the greater
	2 Other									
200969.290	(2) Other	25.5 %	B10		23.2 %	20.9 %	18.5 %	16.2 %	13.9 %	11.6 %
	Apple juice									
2009.71	Of a Brix value not exceeding 20									
	1 Containing added sugar									
200971.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0 %	B10		20.9 %	18.8 %	16.7 %	14.6 %	12.5 %	10.5 %
200971.190	(2) Other	34.0 % or 23 yen/kg, whichever is the greater	B10		30.9 % or 20.91 yen/kg, whichever is the greater	27.8 % or 18.82 yen/kg, whichever is the greater	24.7 % or 16.73 yen/kg, whichever is the greater	21.6 % or 14.64 yen/kg, whichever is the greater	18.5 % or 12.55 yen/kg, whichever is the greater	15.5 % or 10.45 yen/kg, whichever is the greater
	2 Other									
200971.210	(1) Not more than 10% by weight of sucrose	19.1 %	B10		17.4 %	15.6 %	13.9 %	12.2 %	10.4 %	8.7 %
200971.290	(2) Other	29.8 %	B10		27.1 %	24.4 %	21.7 %	19.0 %	16.3 %	13.5 %
2009.79	Other									
	1 Containing added sugar									
200979.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0 %	B10		20.9 %	18.8 %	16.7 %	14.6 %	12.5 %	10.5 %

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	10.8 % or 8.36 yen/kg, whichever is the greater	8.1 % or 6.27 yen/kg, whichever is the greater	5.4 % or 4.18 yen/kg, whichever is the greater	2.7 % or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	9.3 %	7.0 %	4.6 %	2.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	8.4 %	6.3 %	4.2 %	2.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	12.4 % or 8.36 yen/kg, whichever is the greater	9.3 % or 6.27 yen/kg, whichever is the greater	6.2 % or 4.18 yen/kg, whichever is the greater	3.1 % or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	6.9 %	5.2 %	3.5 %	1.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	10.8 %	8.1 %	5.4 %	2.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	8.4 %	6.3 %	4.2 %	2.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year
200979.190	(2) Other	34.0 % or 23 yen/kg, whichever is the greater	B10		30.9 % or 20.91 yen/kg, whichever is the greater	27.8 % or 18.82 yen/kg, whichever is the greater	24.7 % or 16.73 yen/kg, whichever is the greater	21.6 % or 14.64 yen/kg, whichever is the greater	18.5 % or 12.55 yen/kg, whichever is the greater	15.5 % or 10.45 yen/kg, whichever is the greater
	2 Other									
200979.210	(1) Not more than 10% by weight of sucrose	19.1 %	B7		16.7 %	14.3 %	11.9 %	9.6 %	7.2 %	4.8 %
200979.290	(2) Other	29.8 %	B7		26.1 %	22.4 %	18.6 %	14.9 %	11.2 %	7.5 %
	Juice of any other single fruit or vegetable									
2009.81	Cranberry (*Vaccinium macrocarpon*, *Vaccinium oxycoccos*, *Vaccinium vitis-idaea*) juice									
	1 Containing added sugar									
200981.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0 %	B5		19.2 %	15.3 %	11.5 %	7.7 %	3.8 %	Free
200981.190	(2) Other	29.8 % or 23 yen/kg, whichever is the greater	B5		24.8 % or 19.17 yen/kg, whichever is the greater	19.9 % or 15.33 yen/kg, whichever is the greater	14.9 % or 11.50 yen/kg, whichever is the greater	9.9 % or 7.67 yen/kg, whichever is the greater	5.0 % or 3.83 yen/kg, whichever is the greater	Free
	2 Other									
200981.210	(1) Not more than 10% by weight of sucrose	19.1 %	B5		15.9 %	12.7 %	9.6 %	6.4 %	3.2 %	Free
200981.290	(2) Other	25.5 %	B5		21.3 %	17.0 %	12.8 %	8.5 %	4.3 %	Free
2009.89	Other									
	1 Fruit juices									
	(1) Containing added sugar									
200989.111	A Not more than 10% by weight of sucrose, naturally and artificially contained	23.0 %	B5		19.2 %	15.3 %	11.5 %	7.7 %	3.8 %	Free
200989.119	B Other	29.8 % or 23 yen/kg, whichever is the greater	B5		24.8 % or 19.17 yen/kg, whichever is the greater	19.9 % or 15.33 yen/kg, whichever is the greater	14.9 % or 11.50 yen/kg, whichever is the greater	9.9 % or 7.67 yen/kg, whichever is the greater	5.0 % or 3.83 yen/kg, whichever is the greater	Free
	(2) Other									
	A Not more than 10% by weight of sucrose									
200989.122	– Prune juice	14.4 %	B5		12.0 %	9.6 %	7.2 %	4.8 %	2.4 %	Free
200989.123	– Other	19.1 %	B5		15.9 %	12.7 %	9.6 %	6.4 %	3.2 %	Free
200989.129	B Other	25.5 %	B3		19.1 %	12.8 %	6.4 %	Free	Free	Free
	2 Vegetable juices									
200989.210	(1) Containing added sugar	8.1 %	B5		6.8 %	5.4 %	4.1 %	2.7 %	1.4 %	Free
	(2) Other									

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	12.4 % or 8.36 yen/kg, whichever is the greater	9.3 % or 6.27 yen/kg, whichever is the greater	6.2 % or 4.18 yen/kg, whichever is the greater	3.1 % or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year
200989.221	– In airtight containers	9.0 %	B5		7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	Free
	– Other									
200989.231	– – Carrot juice	7.2 %	B5		6.0 %	4.8 %	3.6 %	2.4 %	1.2 %	Free
	3 Other									
200989.910	(1) Containing added sugar	13.4 %	B3		10.1 %	6.7 %	3.4 %	Free	Free	Free
2009.90	Mixtures of juices									
	1 Consisting chiefly of fruit juice									
	(1) Containing added sugar									
200990.111	A Not more than 10% by weight of sucrose, naturally and artificially contained	23.0 %	B5		19.2 %	15.3 %	11.5 %	7.7 %	3.8 %	Free
200990.119	B Other	29.8 % or 23 yen/kg, whichever is the greater	B10		27.1 % or 20.91 yen/kg, whichever is the greater	24.4 % or 18.82 yen/kg, whichever is the greater	21.7 % or 16.73 yen/kg, whichever is the greater	19.0 % or 14.64 yen/kg, whichever is the greater	16.3 % or 12.55 yen/kg, whichever is the greater	13.5 % or 10.45 yen/kg, whichever is the greater
	(2) Other									
200990.121	A Not more than 10% by weight of sucrose	19.1 %	B5		15.9 %	12.7 %	9.6 %	6.4 %	3.2 %	Free
200990.129	B Other	25.5 %	B5		21.3 %	17.0 %	12.8 %	8.5 %	4.3 %	Free
	3 Other									
200990.910	(1) Containing added sugar	13.4 %	B3		10.1 %	6.7 %	3.4 %	Free	Free	Free
	Chapter 21 Miscellaneous edible preparations									
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof									
	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee									
2101.11	Extracts, essences and concentrates									
210111.100	1 Containing added sugar	24.0 %	R20		21.6 %	19.2 %	16.8 %	14.4 %	12.0 %	9.6 %
2101.12	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee									
	1 Preparations with a basis of extracts, essences and concentrates									
210112.110	(1) Containing added sugar	24.0 %	TRQ	TRQ-11	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	2 Preparations with a basis of coffee									
	(1) Not less than 30% of natural milk constituents by weight, calculated on the dry matter									

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	10.8 % or 8.36 yen/kg, whichever is the greater	8.1 % or 6.27 yen/kg, whichever is the greater	5.4 % or 4.18 yen/kg, whichever is the greater	2.7 % or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %	9.6 %
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	A Of a milk fat content, by weight, not exceeding 30%										
210112.231	– For 'the Pooled Quota of other milk products'	25.0 %	R6		22.9 %	20.8 %	18.8 %	16.7 %	14.6 %	12.5 %	
210112.232	– Other		X	S							
	B Other										
210112.236	– For 'the Pooled Quota of other milk products'	25.0 %	R6		22.9 %	20.8 %	18.8 %	16.7 %	14.6 %	12.5 %	
210112.237	– Other		X	S							
	(2) Other										
	A Containing added sugar										
	(a) Less than 50% by weight of sucrose										
210112.241	– Those, the largest single ingredient of which is sugar by weight	28.0 %	B10		25.5 %	22.9 %	20.4 %	17.8 %	15.3 %	12.7 %	
210112.242	– Other	19.6 %	B10		17.8 %	16.0 %	14.3 %	12.5 %	10.7 %	8.9 %	
210112.246	(b) Other	29.8 %	TRQ	TRQ-11	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
210112.249	B Other	15.0 %	B5		12.5 %	10.0 %	7.5 %	5.0 %	2.5 %	Free	
2101.20	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté										
	2 Preparations with a basis of tea or maté										
	(1) Not less than 30% of natural milk constituents by weight, calculated on the dry matter										
	A Of a milk fat content, by weight, not exceeding 30%										
210120.231	– For 'the Pooled Quota of other milk products'	25.0 %	R18		24.6 %	24.2 %	23.8 %	23.3 %	22.9 %	22.5 %	
210120.232	– Other		X	S							
	B Other										
210120.236	– For 'the Pooled Quota of other milk products'	25.0 %	R6		22.9 %	20.8 %	18.8 %	16.7 %	14.6 %	12.5 %	
210120.237	– Other		X	S							
	(2) Other										
	A Containing added sugar										
	(a) Less than 50% by weight of sucrose										
210120.241	– Those, the largest single ingredient of which is sugar by weight	21.0 %	B10		19.1 %	17.2 %	15.3 %	13.4 %	11.5 %	9.5 %	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %
	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %
	10.2 %	7.6 %	5.1 %	2.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.1 %	5.3 %	3.6 %	1.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	22.5 %	22.5 %	22.5 %	22.5 %	22.5 %	22.5 %	22.5 %	22.5 %	22.5 %	22.5 %	22.5 %	22.5 %	22.5 %	22.5 %	22.5 %
	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %
	7.6 %	5.7 %	3.8 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
210120.242	– Other	16.8 %	B10		15.3 %	13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	
210120.246	(b) Other	29.8 %	TRQ	TRQ-11	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
210120.247	B Other	15.0 %	B5		12.5 %	10.0 %	7.5 %	5.0 %	2.5 %	Free	
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard										
210310.000	Soya sauce	7.2 %	B5		6.0 %	4.8 %	3.6 %	2.4 %	1.2 %	Free	
2103.20	Tomato ketchup and other tomato sauces										
210320.010	1 Tomato ketchup	21.3 %	B10		19.4 %	17.4 %	15.5 %	13.6 %	11.6 %	9.7 %	
210320.090	2 Other tomato sauces	17.0 %	B10		15.5 %	13.9 %	12.4 %	10.8 %	9.3 %	7.7 %	
2103.30	Mustard flour and meal and prepared mustard										
210330.200	2 Other	7.5 %	B5		6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	Free	
2103.90	Other										
	1 Sauces										
210390.110	(1) Mayonnaise	12.8 %	B5		10.7 %	8.5 %	6.4 %	4.3 %	2.1 %	Free	
210390.120	(2) French dressings and salad dressings	10.5 %	B5		8.8 %	7.0 %	5.3 %	3.5 %	1.8 %	Free	
	2 Other										
	(2) Other										
210390.229	B Other	10.5 %	B3		7.9 %	5.3 %	2.6 %	Free	Free	Free	
21.05											
2105.00	Ice cream and other edible ice, whether or not containing cocoa										
	1 Containing added sugar										
	(1) Less than 50% by weight of sucrose										
	– Those, the largest single ingredient of which is sugar by weight										
210500.111	– – Ice cream	21.0 %	R21	S	18.8 %	16.6 %	14.4 %	12.2 %	10.0 %	7.8 %	
210500.112	– – Other	28.0 %	B10	S	25.5 %	22.9 %	20.4 %	17.8 %	15.3 %	12.7 %	
	– Other										
210500.113	– – Ice cream	21.0 %	R22	S	18.7 %	16.3 %	14.0 %	11.7 %	9.3 %	7.0 %	
210500.119	– – Other	23.8 %	B10	S	21.6 %	19.5 %	17.3 %	15.1 %	13.0 %	10.8 %	
	(2) Other										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	6.1 %	4.6 %	3.1 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.7 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	6.2 %	4.6 %	3.1 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.8 %	7.8 %	7.8 %	7.8 %	7.8 %	7.8 %	7.8 %	7.8 %	7.8 %	7.8 %	7.8 %	7.8 %	7.8 %	7.8 %	7.8 %
	10.2 %	7.6 %	5.1 %	2.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.0 %	7.0 %	7.0 %	7.0 %	7.0 %	7.0 %	7.0 %	7.0 %	7.0 %	7.0 %	7.0 %	7.0 %	7.0 %	7.0 %	7.0 %
	8.7 %	6.5 %	4.3 %	2.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
210500.191	– Ice cream	29.8 %	R23	S	26.5 %	23.1 %	19.8 %	16.5 %	13.2 %	9.8 %	
210500.199	– Other	29.8 %	R5	S	28.4 %	27.1 %	25.7 %	24.4 %	23.0 %	21.7 %	
	2 Other										
210500.210	– Ice cream	21.3 %	R21	S	19.1 %	16.8 %	14.6 %	12.4 %	10.1 %	7.9 %	
210500.290	– Other	21.3 %	B10	S	19.4 %	17.4 %	15.5 %	13.6 %	11.6 %	9.7 %	
21.06	Food preparations not elsewhere specified or included										
2106.10	Protein concentrates and textured protein substances										
	1 Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding protein concentrates not less than 80% of protein by weight, the largest ingredient is vegetable protein and put up in containers for retail sale by weight of less than 500 g each excluding container										
	– For 'the Pooled Quota of other milk products'										
210610.120	– – Preparation of vegetable protein	12.5 %	R6		11.5 %	10.4 %	9.4 %	8.3 %	7.3 %	6.3 %	
210610.130	– – Other	25.0 %	R6		22.9 %	20.8 %	18.8 %	16.7 %	14.6 %	12.5 %	
210610.140	– Other		X	S							
	2 Other										
	(1) Containing added sugar										
210610.211	A Less than 50% by weight of sucrose	16.8 %	B10		15.3 %	13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	
210610.219	B Other	21.0 %	B10		19.0 %	17.1 %	15.2 %	13.3 %	11.4 %	9.5 %	
	(2) Other										
	A Vegetable protein										
210610.221	– Protein concentrates containing by weight not less than 80% of protein, the largest single ingredient is vegetable protein and put up in containers for retail sale by weight of less than 500 g each excluding container	10.6 %	B5		8.8 %	7.1 %	5.3 %	3.5 %	1.8 %	Free	
210610.222	– Other	10.6 %	B5		8.8 %	7.1 %	5.3 %	3.5 %	1.8 %	Free	
210610.229	B Other	15.0 %	B5		12.5 %	10.0 %	7.5 %	5.0 %	2.5 %	Free	
2106.90	Other										
	1 Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter										
	(1) Of a milk fat content, by weight, not exceeding 30%										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	9.8 %	9.8 %	9.8 %	9.8 %	9.8 %	9.8 %	9.8 %	9.8 %	9.8 %	9.8 %	9.8 %	9.8 %	9.8 %	9.8 %	9.8 %
	20.3 %	19.0 %	17.6 %	16.3 %	14.9 %	14.9 %	14.9 %	14.9 %	14.9 %	14.9 %	14.9 %	14.9 %	14.9 %	14.9 %	14.9 %
	7.9 %	7.9 %	7.9 %	7.9 %	7.9 %	7.9 %	7.9 %	7.9 %	7.9 %	7.9 %	7.9 %	7.9 %	7.9 %	7.9 %	7.9 %
	7.7 %	5.8 %	3.9 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	6.3 %	6.3 %	6.3 %	6.3 %	6.3 %	6.3 %	6.3 %	6.3 %	6.3 %	6.3 %	6.3 %	6.3 %	6.3 %	6.3 %	6.3 %
	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %
	6.1 %	4.6 %	3.1 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.6 %	5.7 %	3.8 %	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	– For 'the Pooled Quota of other milk products'										
210690.111	– – Base for non-alcoholic beverage, food supplement with a basis of vitamins and hydrolysed vegetable protein	12.0 %	R6		11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	
210690.112	– – Other	21.0 %	R6		19.3 %	17.5 %	15.8 %	14.0 %	12.3 %	10.5 %	
210690.119	– Other		X	S							
	(2) Other										
	– Prepared edible fats and oils, containing more than 30% and not more than 70% by weight of those of heading 04.05										
	– – For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 18,977 ton for and in consideration of imported quantity in the preceding fiscal year (April-March), international market situation and other relevant conditions										
210690.121	– – – The place of origin, New Zealand		Xq1								
210690.122	– – – Other	25.0 %	B20*		23.2 %	21.4 %	19.5 %	17.7 %	15.9 %	14.1 %	
210690.123	– – Other		X	S							
	– For 'the Pooled Quota of other milk products'										
210690.124	– – Base for non-alcoholic beverage, food supplement with a basis of vitamins and hydrolysed vegetable protein	12.0 %	R5		11.5 %	10.9 %	10.4 %	9.8 %	9.3 %	8.7 %	
210690.125	– – Other	21.0 %	R5		20.0 %	19.1 %	18.1 %	17.2 %	16.2 %	15.3 %	
210690.129	– Other		X	S							
	2 Other										
	(1) Food preparations, containing more than 30% by weight of one of those, rice, wheat including triticale or barley										
	A Containing more than 30% by weight of rice										
210690.517	– Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xq1								

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %
	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %
	12.3 %	10.5 %	8.6 %	6.8 %	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free
	8.2 %	7.6 %	7.1 %	6.5 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %
	14.3 %	13.4 %	12.4 %	11.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
210690.518	– Other		X								
	B Other										
	(a) Containing more than 30% by weight of wheat including triticale										
210690.214	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										
	– – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								
	– – Other	25.0 % Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-1	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
210690.215	– Other		X	The originating goods classified under this tariff line belong to the subheading 2106.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 210690.214.							
	(b) Containing more than 30% by weight of barley										
210690.216	– Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law										
	– – For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1								

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	– – Other	25.0 % Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-8	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
210690.219	– Other		X	The originating goods classified under this tariff line belong to the subheading 2106.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 210690.216.							
	(2) Other										
	A Sugar syrup, containing added flavouring or colouring matter										
210690.221	– Of sugar centrifugal	52.5 % or 49.70 yen/kg whichever is the greater	TRQ	TRQ-16, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
210690.229	– Other	29.8 % or 23 yen/kg whichever is the greater	B10		27.1 % or 20.91 yen/kg, whichever is the greater	24.4 % or 18.82 yen/kg, whichever is the greater	21.7 % or 16.73 yen/kg, whichever is the greater	19.0 % or 14.64 yen/kg, whichever is the greater	16.3 % or 12.55 yen/kg, whichever is the greater	13.5 % or 10.45 yen/kg, whichever is the greater	
210690.230	B Chewing gum	5.0 %	B5		4.2 %	3.3 %	2.5 %	1.7 %	0.8 %	Free	
210690.240	C Konnyaku	21.3 %	R15		20.8 %	20.2 %	19.7 %	19.2 %	18.6 %	18.1 %	
	D Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume of higher than 0.5% vol										
210690.246	(a) Preparations with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol	29.8 % or 23 yen/kg whichever is the greater	B5		24.8 % or 19.17 yen/kg, whichever is the greater	19.9 % or 15.33 yen/kg, whichever is the greater	14.9 % or 11.50 yen/kg, whichever is the greater	9.9 % or 7.67 yen/kg, whichever is the greater	5.0 % or 3.83 yen/kg, whichever is the greater	Free	
	E Other										
	(a) Containing added sugar										
	Bases for beverage, containing *Panax ginseng* or its extract										
210690.251	– Those, the largest single ingredient of which is sugar by weight	28.0 %	TRQ	TRQ-11	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
210690.259	– Other	23.8 %	B5		19.8 %	15.9 %	11.9 %	7.9 %	4.0 %	Free	
	Food supplement with a basis of vitamins										
	– Those, the largest single ingredient of which is sugar by weight										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	10.8 % or 8.36 yen/kg, whichever is the greater	8.1 % or 6.27 yen/kg, whichever is the greater	5.4 % or 4.18 yen/kg, whichever is the greater	2.7 % or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	18.1 %	18.1 %	18.1 %	18.1 %	18.1 %	18.1 %	18.1 %	18.1 %	18.1 %	18.1 %	18.1 %	18.1 %	18.1 %	18.1 %	18.1 %
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
210690.261	– – Containing lactose, milk protein or milk fat	12.5 %	B5		10.4 %	8.3 %	6.3 %	4.2 %	2.1 %	Free	
210690.262	– – Other	12.5 %	B5		10.4 %	8.3 %	6.3 %	4.2 %	2.1 %	Free	
210690.269	– Other	12.5 %	B5		10.4 %	8.3 %	6.3 %	4.2 %	2.1 %	Free	
	Other										
	Less than 50% by weight of sucrose										
	– Those, the largest single ingredient of which is sugar by weight										
210690.271	– – Containing lactose, milk protein or milk fat	28.0 %	TRQ	TRQ-11	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
210690.272	– – Other	25.5 %	TRQ	TRQ-11	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
210690.273	– Those the largest single ingredient of which is products specified in subheading 1212.21 by weight	28.0 %	Xb								
210690.279	– Other	23.8 %	B10		21.6 %	19.5 %	17.3 %	15.1 %	13.0 %	10.8 %	
	Other										
210690.281	I Put up in containers for retail sale, not more than 500 g each including container	29.8 %	TRQ	TRQ-11	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
210690.282	II Containing not less than 85% by weight of sucrose excluding those put up in containers for retail sale, not more than 500 g each including container, those certified by a certification procedure stipulated by a cabinet order as imported to be repacked in containers for retail sale, not more than 500 g including container after importation with no change in ingredients, or those exceeding 257 yen/kg in value for customs duty	76.50 yen/kg	TRQ	TRQ-15	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	III Other										
	(I) Containing lactose, milk protein or milk fat										
210690.283	– Put up in containers for retail sale, not more than 500 g each including container	29.8 %	B10		27.0 %	24.3 %	21.6 %	18.9 %	16.2 %	13.5 %	
210690.284	– Other	29.8 %	TRQ	TRQ-15	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	(II) Other										
210690.510	– Those the largest single ingredient of which is sorbitol by weight except for sugar	29.8 %	TRQ	TRQ-15	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
210690.590	– Other	29.8 %	TRQ	TRQ-12	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	8.7 %	6.5 %	4.3 %	2.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	10.8 %	8.1 %	5.4 %	2.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	(b) Other										
210690.291	Prepared edible fats and oils, containing more than 15% and less than 30% by weight of those of heading 04.05	21.3 %	TRQ	TRQ-18, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	
	Bases for beverage, non-alcoholic										
210690.293	Other	10.0 %	B5		8.3 %	6.7 %	5.0 %	3.3 %	1.7 %	Free	
	Other										
	Other										
	I Food supplement with a basis of vitamins or hydrolysed vegetable protein										
210690.296	– Hydrolysed vegetable protein	12.5 %	B5		10.4 %	8.3 %	6.3 %	4.2 %	2.1 %	Free	
	II Other										
	(II) Other										
	– Of products specified in subheading 1212.21										
210690.401	– – Formed into rectangular (including square), papery sheets not more than 430 cm^2 /piece, excluding seasoned	25.0 %	Xb								
210690.298	– – Other	25.0 %	Xb								
210690.299	– Other	15.0 %	B7		13.1 %	11.3 %	9.4 %	7.5 %	5.6 %	3.8 %	
	Chapter 22 Beverages, spirits and vinegar										
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09										
2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured										
220210.100	1 Containing added sugar	13.4 %	B5		11.2 %	8.9 %	6.7 %	4.5 %	2.2 %	Free	
	Other										
2202.91	Non-alcoholic beer										
220291.100	1 Containing added sugar	13.4 %	B3		10.1 %	6.7 %	3.4 %	Free	Free	Free	
2202.99	Other										
220299.100	1 Containing added sugar	13.4 %	B3		10.1 %	6.7 %	3.4 %	Free	Free	Free	
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances										
2205.90	Other										
220590.100	1 Of an alcoholic strength by volume of less than 1% vol	19.1 %	B5		15.9 %	12.7 %	9.6 %	6.4 %	3.2 %	Free	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year
22.06										
2206.00	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included									
220600.100	1 Of an alcoholic strength by volume of less than 1% vol	29.8 % or 23 yen/kg, whichever is the greater	B5		24.8 % or 19.17 yen/kg, whichever is the greater	19.9 % or 15.33 yen/kg, whichever is the greater	14.9 % or 11.50 yen/kg, whichever is the greater	9.9 % or 7.67 yen/kg, whichever is the greater	5.0 % or 3.83 yen/kg, whichever is the greater	Free
	2 Other									
220600.210	(1) Saké (Seishu and Dakushu)	70.40 yen/l	B10		64.00 yen/l	57.60 yen/l	51.20 yen/l	44.80 yen/l	38.40 yen/l	32.00 yen/l
	(2) Other									
220600.221	A Mixtures of fermented beverages (excluding Seishu), and products of heading 20.09 or 22.02	27 yen/l	B5		22.50 yen/l	18.00 yen/l	13.50 yen/l	9.00 yen/l	4.50 yen/l	Free
	B Other									
	(b) Other									
220600.228	– Stipulated by the A of subparagraph 3 of paragraph 2 of Article 23 of the Liquor Tax Law (Law No. 6 of 1953) (fermented sugars, hop cones, water and articles stipulated by a cabinet order as materials)	42.40 yen/l	B10		38.55 yen/l	34.69 yen/l	30.84 yen/l	26.98 yen/l	23.13 yen/l	19.27 yen/l
220600.229	– Other	42.40 yen/l	B5		35.33 yen/l	28.27 yen/l	21.20 yen/l	14.13 yen/l	7.07 yen/l	Free
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength									
2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher									
	1 Of an alcoholic strength by volume of 90% vol or higher									
	(2) Other									
	B Other									
220710.191	[1] Certified in accordance with the provisions of a cabinet order as being produced from biomass (organic matters obtained from plants or animals, excluding crude oil, petroleum gas, natural gas, coal and the products made therefrom) and intend for use in manufacturing ethyl-tertiary-butyl ether	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %
220710.199	[2] Other	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %
2207.20	Ethyl alcohol and other spirits, denatured, of any strength									
220720.100	1 Of an alcoholic strength by volume of 90% vol or higher	27.2 %	B10		24.7 %	22.3 %	19.8 %	17.3 %	14.8 %	12.4 %
220720.200	2 Other	38.10 yen/l	B10		34.64 yen/l	31.17 yen/l	27.71 yen/l	24.25 yen/l	20.78 yen/l	17.32 yen/l

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	25.60 yen/l	19.20 yen/l	12.80 yen/l	6.40 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	15.42 yen/l	11.56 yen/l	7.71 yen/l	3.85 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	9.9 %	7.4 %	4.9 %	2.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	13.85 yen/l	10.39 yen/l	6.93 yen/l	3.46 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages										
2208.90	Other										
	1 Ethyl alcohol and distilled alcoholic beverages										
	(2) Other										
	A Ethyl alcohol										
220890.123	(b) Other	82.50 yen/l	B10		75.00 yen/l	67.50 yen/l	60.00 yen/l	52.50 yen/l	45.00 yen/l	37.50 yen/l	
	B Other										
220890.129	(b) Other	16.0 %	B10		14.5 %	13.1 %	11.6 %	10.2 %	8.7 %	7.3 %	
	2 Other spirituous beverages										
220890.220	(1) Imitation saké and white saké	70.40 yen/l	B10		64.00 yen/l	57.60 yen/l	51.20 yen/l	44.80 yen/l	38.40 yen/l	32.00 yen/l	
220890.230	(2) Beverages with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol	29.8 % or 23 yen/kg, whichever is the greater	B5		24.8 % or 19.17 yen/kg, whichever is the greater	19.9 % or 15.33 yen/kg, whichever is the greater	14.9 % or 11.50 yen/kg, whichever is the greater	9.9 % or 7.67 yen/kg, whichever is the greater	5.0 % or 3.83 yen/kg, whichever is the greater	Free	
220890.240	(3) Other	88 yen/l	B10		80.00 yen/l	72.00 yen/l	64.00 yen/l	56.00 yen/l	48.00 yen/l	40.00 yen/l	
	Chapter 23 Residues and waste from the food industries; prepared animal fodder										
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves										
230110.000	Flours, meals and pellets, of meat or meat offal; greaves		X								
23.09	Preparations of a kind used in animal feeding										
2309.10	Dog or cat food, put up for retail sale										
230910.010	1 Containing not less than 10% of lactose by weight	Per each kilogramme, 59.50 yen plus 6 yen for every 1 % exceeding 10 % by weight of lactose contained	B5		Per each kilogramme, 49.58 yen plus 5 yen for every 1 % exceeding 10 % by weight of lactose contained	Per each kilogramme, 39.67 yen plus 4 yen for every 1 % exceeding 10 % by weight of lactose contained	Per each kilogramme, 29.75 yen plus 3 yen for every 1 % exceeding 10 % by weight of lactose contained	Per each kilogramme, 19.83 yen plus 2 yen for every 1 % exceeding 10 % by weight of lactose contained	Per each kilogramme, 9.92 yen plus 1 yen for every 1 % exceeding 10 % by weight of lactose contained	Free	
2309.90	Other										
	2 Other										
	(1) Containing not less than 10% of lactose by weight										
230990.219	B Other	Per each kilogramme, 52.50 yen plus 5.30 yen for every 1 % exceeding 10 % by weight of lactose contained	B5		Per each kilogramme, 43.75 yen plus 4.42 yen for every 1 % exceeding 10 % by weight of lactose contained	Per each kilogramme, 35 yen plus 3.53 yen for every 1 % exceeding 10 % by weight of lactose contained	Per each kilogramme, 26.25 yen plus 2.65 yen for every 1 % exceeding 10 % by weight of lactose contained	Per each kilogramme, 17.50 yen plus 1.77 yen for every 1 % exceeding 10 % by weight of lactose contained	Per each kilogramme, 8.75 yen plus 0.88 yen for every 1 % exceeding 10 % by weight of lactose contained	Free	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	30.00 yen/l	22.50 yen/l	15.00 yen/l	7.50 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.8 %	4.4 %	2.9 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	25.60 yen/l	19.20 yen/l	12.80 yen/l	6.40 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	32.00 yen/l	24.00 yen/l	16.00 yen/l	8.00 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	(2) Other										
	B Other										
	(b) Other										
	Other										
	In powders, meals, flakes, pellets, cubes or similar forms, containing less than 5% by weight of sugars evaluated as sucrose, less than 20% by weight of free starch, less than 35% by weight of crude protein, other than those be separable 10% or more by weight of broken rice and flour or meal of rice taken together when determined by means of separating methods stipulated by a cabinet order										
230990.298	II Other	12.8 %	B5		10.7 %	8.5 %	6.4 %	4.3 %	2.1 %	Free	
	Chapter 24 Tobacco and manufactured tobacco substitutes										
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes										
240210.000	Cigars, cheroots and cigarillos, containing tobacco	16.0 %	B10		14.5 %	13.1 %	11.6 %	10.2 %	8.7 %	7.3 %	
24.03	Other manufactured tobacco and manufactured tobacco substitutes; 'homogenised' or 'reconstituted' tobacco; tobacco extracts and essences										
	Smoking tobacco, whether or not containing tobacco substitutes in any proportion										
240311.000	Water pipe tobacco specified in Subheading Note 1 to this Chapter	29.8 %	B10		27.1 %	24.4 %	21.7 %	19.0 %	16.3 %	13.5 %	
2403.19	Other										
240319.100	1 Pipe tobacco	29.8 %	B10		27.1 %	24.4 %	21.7 %	19.0 %	16.3 %	13.5 %	
240319.200	2 Other	3.4 %	B5		2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	
	Other										
2403.99	Other										
240399.200	2 Other										
	– Heat-not-burn tobacco products	3.4 %	B5		2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	
	– Other	3.4 %	B10		3.1 %	2.8 %	2.5 %	2.2 %	1.9 %	1.5 %	
	SECTION V MINERAL PRODUCTS										
	Chapter 25 Salt; sulphur; earths and stone; plastering materials, lime and cement										
25.01											
2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.8 %	4.4 %	2.9 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	10.8 %	8.1 %	5.4 %	2.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	10.8 %	8.1 %	5.4 %	2.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
250100.010	1 Salt and pure sodium chloride, of which at least 70% by weight passes through a woven metal wire cloth sieve with an aperture of 2.8 mm, or agglomerated, other than those in aqueous solution	0.50 yen/kg	B10		0.45 yen/kg	0.41 yen/kg	0.36 yen/kg	0.32 yen/kg	0.27 yen/kg	0.23 yen/kg	
	SECTION VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES										
	Chapter 29 Organic chemicals										
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives										
	Other polyhydric alcohols										
290544.000	D-glucitol (sorbitol)	17.0 %	B10	S	15.5 %	13.9 %	12.4 %	10.8 %	9.3 %	7.7 %	
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives										
	Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives										
291814.000	Citric acid	6.5 %	B5		5.4 %	4.3 %	3.3 %	2.2 %	1.1 %	Free	
2918.15	Salts and esters of citric acid										
291815.010	1 Calcium citrate	6.5 %	B5		5.4 %	4.3 %	3.3 %	2.2 %	1.1 %	Free	
	Chapter 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations										
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils										
	Essential oils other than those of citrus fruit										
3301.25	Of other mints										
	1 Peppermint oil obtained from *Mentha arvensis*										
330125.019	(2) Other	9.0 %	B5		7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	Free	
	Chapter 35 Albuminoidal substances; modified starches; glues; enzymes										
35.03											
3503.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01										
	3 Other										
350300.011	– Gelatin	17.0 %	B15		15.9 %	14.9 %	13.8 %	12.8 %	11.7 %	10.6 %	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	0.18 yen/kg	0.14 yen/kg	0.09 yen/kg	0.05 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	6.2 %	4.6 %	3.1 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	9.6 %	8.5 %	7.4 %	6.4 %	5.3 %	4.3 %	3.2 %	2.1 %	1.1 %	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
350300.012	– Glues	17.0 %	B15		15.9 %	14.9 %	13.8 %	12.8 %	11.7 %	10.6 %	
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches										
3505.10	Dextrins and other modified starches										
350510.100	1 Esterified starches and other starch derivatives	6.8 %	B5***		6.8 %	6.8 %	6.8 %	6.8 %	6.8 %	Free	
350510.200	2 Other	21.3 % or 25.50 yen/kg, whichever is the greater	B10	S	19.4 % or 23.18 yen/kg, whichever is the greater	17.4 % or 20.86 yen/kg, whichever is the greater	15.5 % or 18.55 yen/kg, whichever is the greater	13.6 % or 16.23 yen/kg, whichever is the greater	11.6 % or 13.91 yen/kg, whichever is the greater	9.7 % or 11.59 yen/kg, whichever is the greater	
350520.000	Glues	21.3 % or 25.50 yen/kg, whichever is the greater	B10		19.4 % or 23.18 yen/kg, whichever is the greater	17.4 % or 20.86 yen/kg, whichever is the greater	15.5 % or 18.55 yen/kg, whichever is the greater	13.6 % or 16.23 yen/kg, whichever is the greater	11.6 % or 13.91 yen/kg, whichever is the greater	9.7 % or 11.59 yen/kg, whichever is the greater	
	SECTION VIII RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIM										
	Chapter 41 Raw hides and skins (other than furskins) and leather										
41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split										
4101.20	Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved										
	2 Other										
410120.211	– For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note:The tariff quota shall be calculated on the basis of 214,000 m^2 on hides and skins of bovine (including buffalo) or equine animals which have undergone a tanning process (including pre-tanning) which is reversible of 4101.20-2, 4101.50-2, and 4101.90-2, tanned or crusted hides and skins of bovine (including buffalo) or equine animals of 4104.11-2, 4104.19-2, 4104.41-1-(2), 4104.41-2-(2), 4104.49-1-(2) and 4104.49-2-(2) and leather of bovine (including buffalo) or equine animals of 4107.11-2-(2), 4107.12-2-(2), 4107.19-2-(2), 4107.91-2-(2), 4107.92-2-(2) and 4107.99-2-(2) (hereinafter in this heading and headings 41.04 and 41.07 referred to as 'the Pooled Quota (First Category)')		Xq1	The originating goods classified under the out-of-quota tariff line (410120.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410120.211).							

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	9.6 %	8.5 %	7.4 %	6.4 %	5.3 %	4.3 %	3.2 %	2.1 %	1.1 %	Free	Free	Free	Free	Free	Free
	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.7 % or 9.27 yen/kg, whichever is the greater	5.8 % or 6.95 yen/kg, whichever is the greater	3.9 % or 4.64 yen/kg, whichever is the greater	1.9 % or 2.32 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.7 % or 9.27 yen/kg, whichever is the greater	5.8 % or 6.95 yen/kg, whichever is the greater	3.9 % or 4.64 yen/kg, whichever is the greater	1.9 % or 2.32 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

AL GUT (OTHER THAN SILK-WORM GUT)

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
4101 20.212	– Other	12.0 %	B10		10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	
4101.50	Whole hides and skins, of a weight exceeding 16 kg										
	2 Other										
4101 50.211	– For 'the Pooled Quota (First Category)'		Xq1	The originating goods classified under the out-of-quota tariff line (4101 50.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (4101 50.211).							
4101 50.212	– Other	12.0 %	B10		10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	
4101.90	Other, including butts, bends and bellies										
	2 Other										
4101 90.211	– For 'the Pooled Quota (First Category)'		Xq1	The originating goods classified under the out-of-quota tariff line (4101 90.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (4101 90.211).							
4101 90.212	– Other	12.0 %	B10		10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter										
4103.30	Of swine										
4103 30.200	2 Other	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared										
	In the wet state (including wet-blue)										
4104.11	Full grains, unsplit; grain splits										
	2 Other										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
410411.211	– For 'the Pooled Quota (First Category)'		Xq1	The originating goods classified under the out-of-quota tariff line (410411.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410411.211).							
410411.212	– Other	12.0 %	B10		10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	
4104.19	Other										
	2 Other										
410419.211	– For 'the Pooled Quota (First Category)'		Xq1	The originating goods classified under the out-of-quota tariff line (410419.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410419.211).							
410419.212	– Other	12.0 %	B10		10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	
	In the dry state (crust)										
4104.41	Full grains, unsplit; grain splits										
	1 Tanned (including retanned) but not further prepared										
	(2) Other										
410441.121	– For 'the Pooled Quota (First Category)'		Xq1	The originating goods classified under the out-of-quota tariff line (410441.122) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410441.121).							
410441.122	– Other	12.0 %	B10		10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	
	2 Other										
	(1) Dyed or coloured										
	– Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2.6 m^2, buffalo leather and roller leather										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
410441.211	– – For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 1,466,000 m² on tanned or crust hides or skins of bovine (including buffalo) or equine animals of 4104.41-2-(1), and 4104.49-2-(1), and leather of bovine (including buffalo) or equine animals of 4107.11-2-(1), 4107.12-2-(1), 4107.19-2-(1), 4107.91-2-(1), 4107.92-2-(1) and 4107.99-2-(1) (hereinafter in this heading and heading 41.07 referred to as 'the Pooled Quota (Second Category)')		Xq1	The originating goods classified under the out-of-quota tariff line (410441.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410441.211).							
410441.212	– – Other	13.3 %	B10		12.1 %	10.9 %	9.7 %	8.5 %	7.3 %	6.0 %	
	– Other										
410441.213	– – For 'the Pooled Quota (Second Category)'		Xq1	The originating goods classified under the out-of-quota tariff line (410441.219) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410441.213).							
410441.219	– – Other	16.0 %	B10		14.5 %	13.1 %	11.6 %	10.2 %	8.7 %	7.3 %	
	(2) Other										
410441.221	– For 'the Pooled Quota (First Category)'		Xq1	The originating goods classified under the out-of-quota tariff line (410441.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410441.221).							
410441.222	– Other	12.0 %	B10		10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	
4104.49	Other										
	1 Tanned (including retanned) but not further prepared										
	(2) Other										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	4.8 %	3.6 %	2.4 %	1.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.8 %	4.4 %	2.9 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
410449.121	– For 'the Pooled Quota (First Category)'		Xq1	The originating goods classified under the out-of-quota tariff line (410449.122) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410449.121).							
410449.122	– Other	12.0 %	B10		10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	
	2 Other										
	(1) Dyed or coloured										
410449.211	– For 'the Pooled Quota (Second Category)'		Xq1	The originating goods classified under the out-of-quota tariff line (410449.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410449.211).							
410449.212	– Other	16.0 %	B10		14.5 %	13.1 %	11.6 %	10.2 %	8.7 %	7.3 %	
	(2) Other										
410449.221	– For 'the Pooled Quota (First Category)'		Xq1	The originating goods classified under the out-of-quota tariff line (410449.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410449.221).							
410449.222	– Other	12.0 %	B10		10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared										
4105.30	In the dry state (crust)										
	1 Dyed or coloured										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.8 %	4.4 %	2.9 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
410530.111	– For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 1,070,000 m² on tanned or crust hides and skins of sheep or lamb of 4105.30-1, tanned or crust hides and skins of goat or kid of 4106.22-1, sheep or lamb skin leather of 4112.00-2-(1), and goats or kids skin leather of 4113.10-2-(1) (hereinafter in this subheading and subheadings 4106.22, 4112.00 and 4113.10 referred to as 'the Pooled Quota')		Xq1	The originating goods classified under the out-of-quota tariff line (410530.112) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410530.111).							
410530.112	– Other	16.0 %	B10		14.5 %	13.1 %	11.6 %	10.2 %	8.7 %	7.3 %	
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared										
	Of goats or kids										
4106.22	In the dry state (crust)										
	1 Dyed or coloured										
410622.111	– For 'the Pooled Quota'		Xq1	The originating goods classified under the out-of-quota tariff line (410622.112) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410622.111).							
410622.112	– Other	16.0 %	B10		14.5 %	13.1 %	11.6 %	10.2 %	8.7 %	7.3 %	
	Of swine										
410631.000	In the wet state (including wet-blue)	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
4106.32	In the dry state (crust)										
410632.100	1 Dyed or coloured	8.0 %	B10		7.3 %	6.5 %	5.8 %	5.1 %	4.4 %	3.6 %	
410632.200	2 Other	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
4106.40	Of reptiles										
	2 Other										
	(1) Dyed or coloured										
	A Of alligators, crocodiles or lizards										
410640.211	– Of alligators or crocodiles	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	5.8 %	4.4 %	2.9 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.8 %	4.4 %	2.9 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.9 %	2.2 %	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
410640.212	– Other	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
410640.214	B Other	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
	Other										
4106.92	In the dry state (crust)										
	1 Dyed or coloured										
410692.110	– Of ostriches	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
410692.190	– Other	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14										
	Whole hides and skins										
4107.11	Full grains, unsplit										
410711.100	1 Parchment-dressed	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
	2 Other										
	(1) Dyed, coloured, stamped or embossed										
	– Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2.6 m², and buffalo leather and roller leather										
410711.211	– – For 'the Pooled Quota (Second Category)'		Xq1	The originating goods classified under the out-of-quota tariff line (410711.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410711.211).							
410711.212	– – Other	13.3 %	B10		12.1 %	10.9 %	9.7 %	8.5 %	7.3 %	6.0 %	
	– Other										
410711.213	– – For 'the Pooled Quota (Second Category)'		Xq1	The originating goods classified under the out-of-quota tariff line (410711.219) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410711.213).							

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4.8 %	3.6 %	2.4 %	1.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
410711.219	– – Other	16.0 %	B10		14.5 %	13.1 %	11.6 %	10.2 %	8.7 %	7.3 %	
	(2) Other										
410711.221	– For 'the Pooled Quota (First Category)'		Xq1	The originating goods classified under the out-of-quota tariff line (410711.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410711.221).							
410711.222	– Other	12.0 %	B10		10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	
4107.12	Grain splits										
410712.100	1 Parchment-dressed	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
	2 Other										
	(1) Dyed, coloured, stamped or embossed										
	– Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2.6 m^2, and buffalo leather and roller leather										
410712.211	– – For 'the Pooled Quota (Second Category)'		Xq1	The originating goods classified under the out-of-quota tariff line (410712.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410712.211).							
410712.212	– – Other	13.3 %	B10		12.1 %	10.9 %	9.7 %	8.5 %	7.3 %	6.0 %	
	– Other										
410712.213	– – For 'the Pooled Quota (Second Category)'		Xq1	The originating goods classified under the out-of-quota tariff line (410712.219) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410712.213).							
410712.219	– – Other	16.0 %	B10		14.5 %	13.1 %	11.6 %	10.2 %	8.7 %	7.3 %	
	(2) Other										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	5.8 %	4.4 %	2.9 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4.8 %	3.6 %	2.4 %	1.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.8 %	4.4 %	2.9 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
410712.221	– For 'the Pooled Quota (First Category)'		Xq1	The originating goods classified under the out-of-quota tariff line (410712.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410712.221).							
410712.222	– Other	12.0 %	B10		10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	
4107.19	Other										
410719.100	1 Parchment-dressed	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
	2 Other										
	(1) Dyed, coloured, stamped or embossed										
410719.211	– For 'the Pooled Quota (Second Category)'		Xq1	The originating goods classified under the out-of-quota tariff line (410719.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410719.211).							
410719.212	– Other	16.0 %	B10		14.5 %	13.1 %	11.6 %	10.2 %	8.7 %	7.3 %	
	(2) Other										
410719.221	– For 'the Pooled Quota (First Category)'		Xq1	The originating goods classified under the out-of-quota tariff line (410719.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410719.221).							
410719.222	– Other	12.0 %	B10		10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	
	Other, including sides										
4107.91	Full grains, unsplit										
410791.100	1 Parchment-dressed	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
	2 Other										
	(1) Dyed, coloured, stamped or embossed										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.8 %	4.4 %	2.9 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	– Dyed or coloured, excluding buffalo leather and roller leather										
410791.211	– – For 'the Pooled Quota (Second Category)'		Xq1	The originating goods classified under the out-of-quota tariff line (410791.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410791.211).							
410791.212	– – Other	13.3 %	B10		12.1 %	10.9 %	9.7 %	8.5 %	7.3 %	6.0 %	
	– Other										
410791.213	– – For 'the Pooled Quota (Second Category)'		Xq1	The originating goods classified under the out-of-quota tariff line (410791.219) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410791.213).							
410791.219	– – Other	16.0 %	B10		14.5 %	13.1 %	11.6 %	10.2 %	8.7 %	7.3 %	
	(2) Other										
410791.221	– For 'the Pooled Quota (First Category)'		Xq1	The originating goods classified under the out-of-quota tariff line (410791.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410791.221).							
410791.222	– Other	12.0 %	B10		10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	
4107.92	Grain splits										
410792.100	1 Parchment-dressed	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
	2 Other										
	(1) Dyed, coloured, stamped or embossed										
	– Dyed or coloured, excluding buffalo leather and roller leather										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	4.8 %	3.6 %	2.4 %	1.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.8 %	4.4 %	2.9 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
410792.211	– – For 'the Pooled Quota (Second Category)'		Xq1	The originating goods classified under the out-of-quota tariff line (410792.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410792.211).							
410792.212	– – Other	13.3 %	B10		12.1 %	10.9 %	9.7 %	8.5 %	7.3 %	6.0 %	
	– Other										
410792.213	– – For 'the Pooled Quota (Second Category)'		Xq1	The originating goods classified under the out-of-quota tariff line (410792.219) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410792.213).							
410792.219	– – Other	16.0 %	B10		14.5 %	13.1 %	11.6 %	10.2 %	8.7 %	7.3 %	
	(2) Other										
410792.221	– For 'the Pooled Quota (First Category)'		Xq1	The originating goods classified under the out-of-quota tariff line (410792.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410792.221).							
410792.222	– Other	12.0 %	B10		10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	
4107.99	Other										
410799.100	1 Parchment-dressed	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
	2 Other										
	(1) Dyed, coloured, stamped or embossed										
410799.211	– For 'the Pooled Quota (Second Category)'		Xq1	The originating goods classified under the out-of-quota tariff line (410799.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410799.211).							

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	4.8 %	3.6 %	2.4 %	1.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.8 %	4.4 %	2.9 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
410799.212	– Other	16.0 %	B10		14.5 %	13.1 %	11.6 %	10.2 %	8.7 %	7.3 %	
	(2) Other										
410799.221	– For 'the Pooled Quota (First Category)'		Xq1	The originating goods classified under the out-of-quota tariff line (410799.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410799.221).							
410799.222	– Other	12.0 %	B10		10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	
41.12											
4112.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14										
411200.100	1 Parchment-dressed	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
	2 Other										
	(1) Dyed, coloured, stamped or embossed										
411200.211	– For 'the Pooled Quota'		Xq1	The originating goods classified under the out-of-quota tariff line (411200.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (411200.211).							
411200.212	– Other	16.0 %	B10		14.5 %	13.1 %	11.6 %	10.2 %	8.7 %	7.3 %	
41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14										
4113.10	Of goats or kids										
411310.100	1 Parchment-dressed	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
	2 Other										
	(1) Dyed, coloured, stamped or embossed										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	5.8 %	4.4 %	2.9 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.8 %	4.4 %	2.9 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
411310.211	– For 'the Pooled Quota'		Xq1	The originating goods classified under the out-of-quota tariff line (411310.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (411310.211).							
411310.212	– Other	16.0 %	B10		14.5 %	13.1 %	11.6 %	10.2 %	8.7 %	7.3 %	
4113.20	Of swine										
411320.100	1 Parchment-dressed	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
	2 Other										
411320.210	(1) Dyed, coloured, stamped or embossed	8.0 %	B10		7.3 %	6.5 %	5.8 %	5.1 %	4.4 %	3.6 %	
411320.220	(2) Other	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
4113.30	Of reptiles										
411330.100	1 Parchment-dressed	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
	2 Other										
	(1) Dyed, coloured, stamped or embossed										
	A Of alligators, crocodiles or lizards										
411330.211	– Of alligators or crocodiles	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
411330.212	– Other	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
	B Other										
411330.221	– Of turtles and tortoise	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
411330.222	– Other	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
4113.90	Other										
411390.100	1 Parchment-dressed	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
	2 Other										
	(1) Dyed, coloured, stamped or embossed										
411390.211	– Of ostriches	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
411390.212	– Other	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather										
411410.000	Chamois (including combination chamois) leather	25.0 %	B15		23.4 %	21.9 %	20.3 %	18.8 %	17.2 %	15.6 %	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	5.8 %	4.4 %	2.9 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.9 %	2.2 %	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	14.1 %	12.5 %	10.9 %	9.4 %	7.8 %	6.3 %	4.7 %	3.1 %	1.6 %	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year
4114.20	Patent leather and patent laminated leather; metallised leather									
411420.010	1 Metallised leather	20.0 %	B15		18.8 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %
411420.090	2 Other	28.0 %	B15		26.3 %	24.5 %	22.8 %	21.0 %	19.3 %	17.5 %
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour									
411510.000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %
411520.000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	3.0 %	B10		2.7 %	2.5 %	2.2 %	1.9 %	1.6 %	1.4 %
	Chapter 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)									
42.01										
420100.000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	5.3 %	B10		4.8 %	4.3 %	3.9 %	3.4 %	2.9 %	2.4 %
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper									
	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers									
4202.11	With outer surface of leather or of composition leather									
420211.100	1 Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semiprecious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	16.0 %	B10		14.5 %	13.1 %	11.6 %	10.2 %	8.7 %	7.3 %
420211.200	2 Other	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %
4202.12	With outer surface of plastics or of textile materials									
420212.100	1 Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semiprecious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	16.0 %	B10		14.5 %	13.1 %	11.6 %	10.2 %	8.7 %	7.3 %

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	Free	Free	Free	Free	Free	Free
	15.8 %	14.0 %	12.3 %	10.5 %	8.8 %	7.0 %	5.3 %	3.5 %	1.8 %	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.9 %	1.4 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.8 %	4.4 %	2.9 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.8 %	4.4 %	2.9 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year
	2 Other									
420212.210	(1) With outer surface of plastic sheeting or textile materials	8.0 %	B10		7.3 %	6.5 %	5.8 %	5.1 %	4.4 %	3.6 %
420212.220	(2) Other	4.6 %	B10		4.2 %	3.8 %	3.3 %	2.9 %	2.5 %	2.1 %
420219.000	Other	4.1 %	B10		3.7 %	3.4 %	3.0 %	2.6 %	2.2 %	1.9 %
	Handbags, whether or not with shoulder strap, including those without handle									
4202.21	With outer surface of leather or of composition leather									
	1 Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty									
420221.110	(1) Of leather	14.0 %	B10		12.7 %	11.5 %	10.2 %	8.9 %	7.6 %	6.4 %
420221.120	(2) Other	16.0 %	B10		14.5 %	13.1 %	11.6 %	10.2 %	8.7 %	7.3 %
	2 Other									
420221.210	(1) Of leather	8.0 %	B10		7.3 %	6.5 %	5.8 %	5.1 %	4.4 %	3.6 %
420221.220	(2) Other	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %
4202.22	With outer surface of sheeting of plastics or of textile materials									
420222.100	1 Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	16.0 %	B10		14.5 %	13.1 %	11.6 %	10.2 %	8.7 %	7.3 %
420222.200	2 Other	8.0 %	B10		7.3 %	6.5 %	5.8 %	5.1 %	4.4 %	3.6 %
420229.000	Other	8.0 %	B10		7.3 %	6.5 %	5.8 %	5.1 %	4.4 %	3.6 %
	Articles of a kind normally carried in the pocket or in the handbag									
4202.31	With outer surface of leather or of composition leather									
420231.100	1 Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	16.0 %	B10		14.5 %	13.1 %	11.6 %	10.2 %	8.7 %	7.3 %
420231.200	2 Other	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	2.9 %	2.2 %	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.7 %	1.3 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.1 %	3.8 %	2.5 %	1.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.8 %	4.4 %	2.9 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.9 %	2.2 %	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.8 %	4.4 %	2.9 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.9 %	2.2 %	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.9 %	2.2 %	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.8 %	4.4 %	2.9 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
4202.32	With outer surface of sheeting of plastics or of textile materials										
420232.100	1 Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	16.0 %	B10		14.5 %	13.1 %	11.6 %	10.2 %	8.7 %	7.3 %	
420232.200	2 Other	8.0 %	B10		7.3 %	6.5 %	5.8 %	5.1 %	4.4 %	3.6 %	
420239.000	Other	4.1 %	B10		3.7 %	3.4 %	3.0 %	2.6 %	2.2 %	1.9 %	
	Other										
420291.000	With outer surface of leather or of composition leather	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
420292.000	With outer surface of sheeting of plastics or of textile materials	8.0 %	B10		7.3 %	6.5 %	5.8 %	5.1 %	4.4 %	3.6 %	
4202.99	Other										
420299.020	1 Of wood	2.7 %	B10		2.5 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	
420299.010	2 Of ivory, of bone, of tortoise-shell, of horn, of antlers, of coral, of mother-of-pearl or of other animal carving material	3.4 %	B10		3.1 %	2.8 %	2.5 %	2.2 %	1.9 %	1.5 %	
420299.090	3 Other	4.6 %	B10		4.2 %	3.8 %	3.3 %	2.9 %	2.5 %	2.1 %	
42.03	Articles of apparel and clothing accessories, of leather or of composition leather										
4203.10	Articles of apparel										
420310.100	1 Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16.0 %	B10		14.5 %	13.1 %	11.6 %	10.2 %	8.7 %	7.3 %	
420310.200	2 Other	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
	Gloves, mittens and mitts										
4203.21	Specially designed for use in sports										
420321.100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16.0 %	B10		14.5 %	13.1 %	11.6 %	10.2 %	8.7 %	7.3 %	
	2 Other										
420321.210	– In baseball	12.5 %	B15		11.7 %	10.9 %	10.2 %	9.4 %	8.6 %	7.8 %	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	5.8 %	4.4 %	2.9 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.9 %	2.2 %	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.5 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.9 %	2.2 %	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.7 %	1.3 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.8 %	4.4 %	2.9 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.8 %	4.4 %	2.9 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.0 %	6.3 %	5.5 %	4.7 %	3.9 %	3.1 %	2.3 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
420321.290	– Other	12.5 %	B15		11.7 %	10.9 %	10.2 %	9.4 %	8.6 %	7.8 %	
4203.29	Other										
	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko										
420329.110	– Of leather	14.0 %	B10		12.7 %	11.5 %	10.2 %	8.9 %	7.6 %	6.4 %	
420329.190	– Of composition leather	16.0 %	B10		14.5 %	13.1 %	11.6 %	10.2 %	8.7 %	7.3 %	
420329.200	2 Other	10.0 %	B15		9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	
4203.30	Belts and bandoliers										
420330.100	1 Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16.0 %	B10		14.5 %	13.1 %	11.6 %	10.2 %	8.7 %	7.3 %	
420330.200	2 Other	12.5 %	B10		11.4 %	10.2 %	9.1 %	8.0 %	6.8 %	5.7 %	
4203.40	Other clothing accessories										
420340.100	1 Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16.0 %	B10		14.5 %	13.1 %	11.6 %	10.2 %	8.7 %	7.3 %	
420340.200	2 Other	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
42.05											
4205.00	Other articles of leather or of composition leather										
	1 Of a kind used in machinery or mechanical appliances or for other technical uses										
420500.110	(1) Belts and beltings, combing leathers and intergill-leathers	18.0 %	B10		16.4 %	14.7 %	13.1 %	11.5 %	9.8 %	8.2 %	
420500.190	(2) Other	3.3 %	B10		3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	
420500.900	2 Other	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
42.06											
420600.000	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	3.3 %	B10		3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	7.0 %	6.3 %	5.5 %	4.7 %	3.9 %	3.1 %	2.3 %	1.6 %	0.8 %	Free	Free	Free	Free	Free	Free
	5.1 %	3.8 %	2.5 %	1.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.8 %	4.4 %	2.9 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free
	5.8 %	4.4 %	2.9 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4.5 %	3.4 %	2.3 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5.8 %	4.4 %	2.9 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	6.5 %	4.9 %	3.3 %	1.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	Chapter 43 Furskins and artificial fur; manufactures thereof										
43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03										
	Whole skins, with or without head, tail or paws, not assembled										
430211.000	Of mink	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	
4302.19	Other										
430219.011	– Of sheep, goat, rabbit or hare	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	
430219.020	– Of fox	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	
430219.090	– Other	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	
4302.20	Heads, tails, paws and other pieces or cuttings, not assembled										
430220.010	– Of sheep, goat, rabbit or hare	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	
430220.090	– Other	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	
4302.30	Whole skins and pieces or cuttings thereof, assembled										
	1 Dropped furskins										
430230.014	– Of sheep, goat, rabbit or hare	20.0 %	B15		18.8 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	
430230.013	– Of mink	20.0 %	B15		18.8 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	
430230.019	– Other	20.0 %	B15		18.8 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	
	2 Other										
430230.024	– Of sheep, goat, rabbit or hare	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	
430230.029	– Other	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	
43.03	Articles of apparel, clothing accessories and other articles of furskin										
4303.10	Articles of apparel and clothing accessories										
	– Articles of apparel										
430310.011	– – Of furskin of sheep or goat	20.0 %	B15		18.8 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	
430310.012	– – Of furskin of rabbit or hare	20.0 %	B15		18.8 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	
430310.013	– – Of furskin of mink	20.0 %	B15		18.8 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	
430310.014	– – Of furskin of fox	20.0 %	B15		18.8 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	Free	Free	Free	Free	Free	Free
	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	Free	Free	Free	Free	Free	Free
	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	Free	Free	Free	Free	Free	Free
	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	Free	Free	Free	Free	Free	Free
	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	Free	Free	Free	Free	Free	Free
	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	Free	Free	Free	Free	Free	Free
	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	Free	Free	Free	Free	Free	Free
	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	Free	Free	Free	Free	Free	Free
	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	Free	Free	Free	Free	Free	Free
	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	Free	Free	Free	Free	Free	Free
	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	Free	Free	Free	Free	Free	Free
	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	Free	Free	Free	Free	Free	Free
	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	Free	Free	Free	Free	Free	Free
	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	Free	Free	Free	Free	Free	Free
	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
430310.019	– – Other	20.0 %	B15		18.8 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	
	– Clothing accessories										
430310.091	– – Of furskin of sheep, goat, rabbit or hare	20.0 %	B15		18.8 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	
430310.099	– – Other	20.0 %	B15		18.8 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	
4303.90	Other										
430390.010	– Of furskin of sheep, goat, rabbit or hare	20.0 %	B15		18.8 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	
430390.090	– Other	20.0 %	B15		18.8 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	
	SECTION IX WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETW										
	Chapter 44 Wood and articles of wood; wood charcoal										
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm										
	Coniferous										
4407.11	Of pine (*Pinus* spp.)										
	1 Not more than 160 mm in thickness										
440711.110	(1) Planed or sanded	4.8 %	B7		4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	
440711.190	(2) Other	4.8 %	B7		4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	
4407.12	Of fir (*Abies* spp.) and spruce (*Picea* spp.)										
	1 Not more than 160 mm in thickness (other than California red fir, grand fir, noble fir, pacific silver fir or Sitka spruce)										
440712.110	(1) Planed or sanded	4.8 %	B7		4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	
440712.190	(2) Other	4.8 %	B7		4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed										
4409.10	Coniferous										
440910.200	2 Beadings and mouldings	3.6 %	B7		3.2 %	2.7 %	2.3 %	1.8 %	1.4 %	0.9 %	
	3 Other										
440910.310	(1) Of *Pinus* spp., *Abies* spp. (other than California red fir, grand fir, noble fir and pacific silver fir), *Picea* spp. (other than Sitka spruce) and *Larix* spp., not more than 160 mm in thickness	5.0 %	B7		4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	Free	Free	Free	Free	Free	Free
	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	Free	Free	Free	Free	Free	Free
	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	Free	Free	Free	Free	Free	Free
	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	Free	Free	Free	Free	Free	Free
	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	Free	Free	Free	Free	Free	Free

ARE AND WICKERWORK

	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
44.10	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances										
	Of wood										
4410.11	Particle board										
	1 In sheets or in boards										
441011.110	– Unworked or not further worked than sanded	6.0 %	B7		5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	
441011.120	– Surface-covered with melamine-impregnated paper	6.0 %	B7		5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	
441011.190	– Other	6.0 %	B7		5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	
441011.900	2 Other	5.0 %	B7		4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	
4410.12	Oriented strand board (OSB)										
	1 In sheets or in boards										
441012.110	– Unworked or not further worked than sanded	6.0 %	B7		5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	
441012.190	– Other	6.0 %	B7		5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	
441012.900	2 Other	5.0 %	B7		4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	
44.12	Plywood, veneered panels and similar laminated wood										
4412.10	Of bamboo										
	1 Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness										
	(1) With at least one outer ply of Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Virola, Mahogany (*Swietenia* spp.), Palissandre de Para, Palissandre de Rio, Palissandre de Rose										
	A Varnished, printed, grooved, overlaid or similarly surface-worked										
441210.111	(a) Tongued, grooved or similarly works on one or both sides	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
441210.119	(b) Other	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
	B Other										
441210.191	(a) Less than 6 mm in thickness	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
441210.199	(b) Other	8.5 %	B10		7.7 %	7.0 %	6.2 %	5.4 %	4.6 %	3.9 %	
	(2) Other										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.1 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	A Varnished, printed, grooved, overlaid or similarly surface-worked										
441210.211	(a) Tongued, grooved or similarly works on one or both sides	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
441210.219	(b) Other	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
	B Other										
441210.291	(a) Less than 6 mm in thickness	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
441210.299	(b) Other	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
	Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness										
4412.31	With at least one outer ply of tropical wood										
	– With at least one outer ply of Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Virola, Mahogany (*Swietenia* spp.), Palissandre de Para, Palissandre de Rio, Palissandre de Rose										
	1 Varnished, printed, grooved, overlaid or similarly surface-worked										
441231.111	(1) Tongued, grooved or similarly works on one or both sides	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
441231.191	(2) Other	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
	2 Other										
	(1) Less than 6 mm in thickness										
441231.911	– Less than 3 mm in thickness	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
441231.921	– Less than 6 mm but not less than 3 mm in thickness	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
	(2) Other										
441231.931	– Less than 12 mm but not less than 6 mm in thickness	8.5 %	B10		7.7 %	7.0 %	6.2 %	5.4 %	4.6 %	3.9 %	
441231.941	– Less than 24 mm but not less than 12 mm in thickness	8.5 %	B10		7.7 %	7.0 %	6.2 %	5.4 %	4.6 %	3.9 %	
441231.951	– Not less than 24 mm in thickness	8.5 %	B10		7.7 %	7.0 %	6.2 %	5.4 %	4.6 %	3.9 %	
	– Other										
	1 Varnished, printed, grooved, overlaid or similarly surface-worked										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.1 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.1 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.1 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
441231.119	(1) Tongued, grooved or similarly works on one or both sides										
	– with at least one outer ply of tropical wood of Abura, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Gerong-gang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Louro, Maçaranduba, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Saqui-Saqui, Sepetir, Sucupira, Suren, Tauari, Teak, Tiama, Tola, White Meranti, White Seraya, Yellow Meranti	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
	– Other	6.0 %	B7		5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	
441231.199	(2) Other										
	– with at least one outer ply of tropical wood specified in the tariff line 441231.119	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
	– Other	6.0 %	B7		5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	
	2 Other										
	(1) Less than 6 mm in thickness										
441231.919	– Less than 3 mm in thickness	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
441231.929	– Less than 6 mm but not less than 3 mm in thickness	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
	(2) Other										
441231.939	– Less than 12 mm but not less than 6 mm in thickness										
	– – with at least one outer ply of tropical wood specified in the tariff line 441231.119	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
	– – Other	6.0 %	B7		5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	
441231.949	– Less than 24 mm but not less than 12 mm in thickness										
	– – with at least one outer ply of tropical wood specified in the tariff line 441231.119	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
	– – Other	6.0 %	B7		5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	
441231.959	– Not less than 24 mm in thickness										
	– – with at least one outer ply of tropical wood specified in the tariff line 441231.119	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
	– – Other	6.0 %	B7		5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
4412.33	Other, with at least one outer ply of non-coniferous wood of the species alder (*Alnus* spp.), ash (*Fraxinus* spp.), beech (*Fagus* spp.), birch (*Betula* spp.), cherry (*Prunus* spp.), chestnut (*Castanea* spp.), elm (*Ulmus* spp.), eucalyptus (*Eucalyptus* spp.), hickory (*Carya* spp.), horse chestnut (*Aesculus* spp.), lime (*Tilia* spp.), maple (*Acer* spp.), oak (*Quercus* spp.), plane tree (*Platanus* spp.), poplar and aspen (*Populus* spp.), robinia (*Robinia* spp.), tulipwood (*Liriodendron* spp.) or walnut (*Juglans* spp.)										
	1 Varnished, printed, grooved, overlaid or similarly surface-worked										
441233.110	(1) Tongued, grooved or similarly works on one or both sides	6.0 %	B7		5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	
441233.190	(2) Other	6.0 %	B7		5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	
	2 Other										
	(1) Less than 6 mm in thickness										
441233.911	– Less than 3 mm in thickness	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
441233.912	– Less than 6 mm but not less than 3 mm in thickness	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
	(2) Other										
441233.991	– Less than 12 mm but not less than 6 mm in thickness	6.0 %	B7		5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	
441233.992	– Less than 24 mm but not less than 12 mm in thickness	6.0 %	B7		5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	
441233.993	– Not less than 24 mm in thickness	6.0 %	B7		5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	
4412.34	Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33										
	1 Varnished, printed, grooved, overlaid or similarly surface-worked										
441234.110	(1) Tongued, grooved or similarly works on one or both sides	6.0 %	B7		5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	
441234.190	(2) Other	6.0 %	B7		5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	
	2 Other										
	(1) Less than 6 mm in thickness										
441234.911	– Less than 3 mm in thickness	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	
441234.912	– Less than 6 mm but not less than 3 mm in thickness	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year
	(2) Other									
441234.991	– Less than 12 mm but not less than 6 mm in thickness	6.0 %	B7		5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %
441234.992	– Less than 24 mm but not less than 12 mm in thickness	6.0 %	B7		5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %
441234.993	– Not less than 24 mm in thickness	6.0 %	B7		5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %
4412.39	Other, with both outer plies of coniferous wood									
	1 Varnished, printed, grooved, overlaid or similarly surface-worked									
441239.110	(1) Tongued, grooved or similarly works on one or both sides	6.0 %	B7		5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %
441239.190	(2) Other	6.0 %	B7		5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %
	2 Other									
441239.910	(1) Less than 6 mm in thickness	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %
	(2) Other									
441239.991	– Less than 12 mm but not less than 6 mm in thickness	6.0 %	B7		5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %
441239.992	– Not less than 12 mm in thickness	6.0 %	B7		5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %
	Other									
4412.99	Other									
	1 Laminated lumber									
441299.190	– Other	6.0 %	B7		5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %
	2 Other									
441299.990	– Other	6.0 %	B10		5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %
44.16										
441600.000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	2.2 %	B7		1.9 %	1.7 %	1.4 %	1.1 %	0.8 %	0.6 %
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes									
441860.000	Posts and beams	3.9 %	B7		3.4 %	2.9 %	2.4 %	2.0 %	1.5 %	1.0 %
	Other									
4418.91	Of bamboo									
	2 Other									
	(2) Other									
	– Other									
441891.291	– – Structural laminated lumber	3.9 %	B7		3.4 %	2.9 %	2.4 %	2.0 %	1.5 %	1.0 %
441891.299	– – Other	3.9 %	B7		3.4 %	2.9 %	2.4 %	2.0 %	1.5 %	1.0 %
4418.99	Other									
	2 Other									

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	(2) Other										
	– Other										
	– – Structural laminated lumber										
441899.231	– – – With a shorter side (width) of cross-section of not less than 15 cm in length and with a cross-sectional area of not less than 300 cm^2; of non-rectangular and non-square cross-section	3.9 %	B7		3.4 %	2.9 %	2.4 %	2.0 %	1.5 %	1.0 %	
441899.232	– – – With a short side (width) of cross-section of not less than 7.5 cm in length and with a long side (depth) of cross-section of not less than 15 cm in length (other than those of 4418.99-231)	3.9 %	B7		3.4 %	2.9 %	2.4 %	2.0 %	1.5 %	1.0 %	
441899.239	– – – Other	3.9 %	B7		3.4 %	2.9 %	2.4 %	2.0 %	1.5 %	1.0 %	
	– – Other										
441899.291	– – – Cross Laminated Timber (CLT)	3.9 %	B7		3.4 %	2.9 %	2.4 %	2.0 %	1.5 %	1.0 %	
441899.299	– – – Other	3.9 %	B7		3.4 %	2.9 %	2.4 %	2.0 %	1.5 %	1.0 %	
	SECTION XI TEXTILES AND TEXTILE ARTICLES										
	Chapter 50 Silk										
50.01											
5001.00	Silk-worm cocoons suitable for reeling										
500100.010	– Concerning the quantity of Silk-worm cocoons in this subheading (evaluated as Raw silk stipulated by a cabinet order) and the quantity of Raw silk in 5002.00-2, for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 798 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production, international market situation and other relevant conditions, hereinafter referred to as 'the Pooled Quota' in subheading 5002.00		Xq1								
500100.090	– Other	2,523 yen/kg	B10		2,293.64 yen/kg	2,064.27 yen/kg	1,834.91 yen/kg	1,605.55 yen/kg	1,376.18 yen/kg	1,146.82 yen/kg	
50.02											
5002.00	Raw silk (not thrown)										
	2 Other										
	– For 'the Pooled Quota'										
500200.211	– – Double cocoons silk		Xq1								
	– – Other										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	917.45 yen/kg	688.09 yen/kg	458.73 yen/kg	229.36 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
500200.215	– – – 20/22 denier		Xq1								
500200.216	– – – 26/29 denier		Xq1								
500200.217	– – – Other		Xq1								
	– Other										
500200.221	– – Double cocoons silk	6,978 yen/kg	B10		6,343.64 yen/kg	5,709.27 yen/kg	5,074.91 yen/kg	4,440.55 yen/kg	3,806.18 yen/kg	3,171.82 yen/kg	
	– – Other										
500200.225	– – – 20/22 denier	6,978 yen/kg	B10		6,343.64 yen/kg	5,709.27 yen/kg	5,074.91 yen/kg	4,440.55 yen/kg	3,806.18 yen/kg	3,171.82 yen/kg	
500200.226	– – – 26/29 denier	6,978 yen/kg	B12		6,441.23 yen/kg	5,904.46 yen/kg	5,367.69 yen/kg	4,830.92 yen/kg	4,294.15 yen/kg	3,757.38 yen/kg	
500200.227	– – – Other	6,978 yen/kg	B10		6,343.64 yen/kg	5,709.27 yen/kg	5,074.91 yen/kg	4,440.55 yen/kg	3,806.18 yen/kg	3,171.82 yen/kg	
	SECTION XII FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MAD										
	Chapter 64 Footwear, gaiters and the like; parts of such articles										
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes										
6401.10	Footwear incorporating a protective metal toe-cap										
640110.010	1 Ski-boots	27.0 %	B10		24.5 %	22.1 %	19.6 %	17.2 %	14.7 %	12.3 %	
640110.090	2 Other	6.7 %	B10		6.1 %	5.5 %	4.9 %	4.3 %	3.7 %	3.0 %	
	Other footwear										
6401.92	Covering the ankle but not covering the knee										
640192.010	1 Ski-boots	27.0 %	B10		24.5 %	22.1 %	19.6 %	17.2 %	14.7 %	12.3 %	
640192.090	2 Other	6.7 %	B10		6.1 %	5.5 %	4.9 %	4.3 %	3.7 %	3.0 %	
640199.000	Other										
	– Covering the knee	6.7 %	B10		6.1 %	5.5 %	4.9 %	4.3 %	3.7 %	3.0 %	
	– Other	8.0 %	B10		7.3 %	6.5 %	5.8 %	5.1 %	4.4 %	3.6 %	
64.02	Other footwear with outer soles and uppers of rubber or plastics										
	Sports footwear										
6402.12	Ski-boots, cross-country ski footwear and snowboard boots										
640212.010	1 Ski-boots	27.0 %	B10		24.5 %	22.1 %	19.6 %	17.2 %	14.7 %	12.3 %	
640212.090	2 Snowboard boots	8.0 %	B10		7.3 %	6.5 %	5.8 %	5.1 %	4.4 %	3.6 %	
640219.000	Other	6.7 %	B10		6.1 %	5.5 %	4.9 %	4.3 %	3.7 %	3.0 %	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	2,537.45 yen/kg	1,903.09 yen/kg	1,268.73 yen/kg	634.36 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2,537.45 yen/kg	1,903.09 yen/kg	1,268.73 yen/kg	634.36 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3,220.62 yen/kg	2,683.85 yen/kg	2,147.08 yen/kg	1,610.31 yen/kg	1,073.54 yen/kg	536.77 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2,537.45 yen/kg	1,903.09 yen/kg	1,268.73 yen/kg	634.36 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

DE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

	9.8 %	7.4 %	4.9 %	2.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	9.8 %	7.4 %	4.9 %	2.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.9 %	2.2 %	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	9.8 %	7.4 %	4.9 %	2.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.9 %	2.2 %	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
640220.000	Footwear with upper straps or thongs assembled to the sole by means of plugs	6.7 %	B10		6.1 %	5.5 %	4.9 %	4.3 %	3.7 %	3.0 %	
	Other footwear										
640291.000	Covering the ankle										
	– Incorporating a protective metal toe-cap	6.7 %	B10		6.1 %	5.5 %	4.9 %	4.3 %	3.7 %	3.0 %	
	– Other	8.0 %	B10		7.3 %	6.5 %	5.8 %	5.1 %	4.4 %	3.6 %	
6402.99	Other										
640299.010	– Shoes										
	– – Incorporating a protective metal toe-cap	6.7 %	B10		6.1 %	5.5 %	4.9 %	4.3 %	3.7 %	3.0 %	
	– – Other	8.0 %	B10		7.3 %	6.5 %	5.8 %	5.1 %	4.4 %	3.6 %	
	– Sandals										
640299.021	– – Not covering the heels										
	– – – Incorporating a protective metal toe-cap	6.7 %	B15		6.3 %	5.9 %	5.4 %	5.0 %	4.6 %	4.2 %	
	– – – Other	10.0 %	B15		9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	
640299.029	– – Other										
	– – – Incorporating a protective metal toe-cap	6.7 %	B15		6.3 %	5.9 %	5.4 %	5.0 %	4.6 %	4.2 %	
	– – – Other	10.0 %	B15		9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	
640299.090	– Other										
	– – Incorporating a protective metal toe-cap	6.7 %	B15		6.3 %	5.9 %	5.4 %	5.0 %	4.6 %	4.2 %	
	– – Other	10.0 %	B15		9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather										
	Sports footwear										
6403.12	Ski-boots, cross-country ski footwear and snowboard boots										
640312.010	1 With outer soles of rubber, leather or composition leather	27.0 %	B10		24.5 %	22.1 %	19.6 %	17.2 %	14.7 %	12.3 %	
640312.090	2 Other	30.0 %	B10		27.3 %	24.5 %	21.8 %	19.1 %	16.4 %	13.6 %	
6403.19	Other										
640319.010	1 With outer soles of rubber, leather or composition leather	27.0 %	B10		24.5 %	22.1 %	19.6 %	17.2 %	14.7 %	12.3 %	
640319.090	2 Other	30.0 %	B10		27.3 %	24.5 %	21.8 %	19.1 %	16.4 %	13.6 %	
6403.20	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe										
	– House footwear										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.9 %	2.2 %	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.9 %	2.2 %	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.8 %	3.4 %	2.9 %	2.5 %	2.1 %	1.7 %	1.3 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free
	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free
	3.8 %	3.4 %	2.9 %	2.5 %	2.1 %	1.7 %	1.3 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free
	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free
	3.8 %	3.4 %	2.9 %	2.5 %	2.1 %	1.7 %	1.3 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free
	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free
	9.8 %	7.4 %	4.9 %	2.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	10.9 %	8.2 %	5.5 %	2.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	9.8 %	7.4 %	4.9 %	2.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	10.9 %	8.2 %	5.5 %	2.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
640320.011	– – For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import (hereinafter in this Chapter referred to as 'the Pooled Quota') Note: The tariff quota shall be calculated on the basis of 12,019,000 pairs and in consideration of imported quantity in the preceding fiscal year (April-March), international market situations and other relevant conditions and include the following items: (1) Footwear (excluding footwear for gymnastics, athletics or similar activities and slippers) of subheadings 6403.20 to 6403.99; (2) Footwear (excluding slippers) of subheading 6404.19, with uppers containing furskin and leather in part; (3) Footwear (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) of subheading 6404.20, with uppers containing furskin and leather in part or with outer soles of leather and uppers of leather in part; (4) Footwear (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) of subheading 6405.10 or 6405.90, with uppers of leather in part and outer soles of leather; (5) Footwear (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) of subheading 6405.90, with uppers containing furskin and leather in part and outer soles of rubber, plastics, leather or composition leather		Xq1	The originating goods classified under the out-of-quota tariff line (640320.012) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640320.011).							
640320.012	– – Other	24.0 %	B10		21.8 %	19.6 %	17.5 %	15.3 %	13.1 %	10.9 %	
	– Other										
640320.021	– – For 'the Pooled Quota'		Xq1	The originating goods classified under the out-of-quota tariff line (640320.022) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640320.021).							
640320.022	– – Other	21.6 %	B10		19.6 %	17.7 %	15.7 %	13.7 %	11.8 %	9.8 %	
6403.40	Other footwear, incorporating a protective metal toe-cap										
	– With outer soles of rubber, leather or composition leather										
640340.011	– – For 'the Pooled Quota'		Xq1	The originating goods classified under the out-of-quota tariff line (640340.012) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640340.011).							

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	8.7 %	6.5 %	4.4 %	2.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.9 %	5.9 %	3.9 %	2.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
640340.012	– – Other	21.6 %	B10		19.6 %	17.7 %	15.7 %	13.7 %	11.8 %	9.8 %	
	– Other										
640340.021	– – For 'the Pooled Quota'		Xq1	The originating goods classified under the out-of-quota tariff line (640340.022) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640340.021).							
640340.022	– – Other	24.0 %	B10		21.8 %	19.6 %	17.5 %	15.3 %	13.1 %	10.9 %	
	Other footwear with outer soles of leather										
6403.51	Covering the ankle										
	1 House footwear										
640351.011	– For 'the Pooled Quota'		Xq1	The originating goods classified under the out-of-quota tariff line (640351.012) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640351.011).							
640351.012	– Other	24.0 %	B10		21.8 %	19.6 %	17.5 %	15.3 %	13.1 %	10.9 %	
	2 Other										
640351.021	(1) Footwear for gymnastics, athletics or similar activities	27.0 %	B10		24.5 %	22.1 %	19.6 %	17.2 %	14.7 %	12.3 %	
	(2) Other										
640351.022	– For 'the Pooled Quota'		Xq1	The originating goods classified under the out-of-quota tariff line (640351.029) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640351.022).							
640351.029	– Other	21.6 %	B10		19.6 %	17.7 %	15.7 %	13.7 %	11.8 %	9.8 %	
6403.59	Other										
	1 Slippers or other house footwear										
640359.011	(1) Slippers	30.0 %	B15		28.1 %	26.3 %	24.4 %	22.5 %	20.6 %	18.8 %	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	7.9 %	5.9 %	3.9 %	2.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	8.7 %	6.5 %	4.4 %	2.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	8.7 %	6.5 %	4.4 %	2.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	9.8 %	7.4 %	4.9 %	2.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.9 %	5.9 %	3.9 %	2.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	16.9 %	15.0 %	13.1 %	11.3 %	9.4 %	7.5 %	5.6 %	3.8 %	1.9 %	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	(2) Other										
640359.012	– For 'the Pooled Quota'		Xq1	The originating goods classified under the out-of-quota tariff line (640359.019) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640359.012).							
640359.019	– Other	24.0 %	B10		21.8 %	19.6 %	17.5 %	15.3 %	13.1 %	10.9 %	
	2 Other										
640359.020	(1) Footwear for gymnastics, athletics or similar activities	27.0 %	B10		24.5 %	22.1 %	19.6 %	17.2 %	14.7 %	12.3 %	
	(2) Other										
	– For 'the Pooled Quota'										
	– – With an insole over 19 cm										
640359.044	– – – For men		Xq1	The originating goods classified under the out-of-quota tariff line (640359.104) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640359.044).							
640359.045	– – – For women		Xq1	The originating goods classified under the out-of-quota tariff line (640359.105) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640359.045).							
640359.049	– – Other		Xq1	The originating goods classified under the out-of-quota tariff line (640359.111 or 640359.119) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640359.049).							
	– Other										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	8.7 %	6.5 %	4.4 %	2.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	9.8 %	7.4 %	4.9 %	2.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	– – With an insole over 19 cm										
640359.104	– – – For men	21.6 %	B10		19.6 %	17.7 %	15.7 %	13.7 %	11.8 %	9.8 %	
640359.105	– – – For women	21.6 %	B10		19.6 %	17.7 %	15.7 %	13.7 %	11.8 %	9.8 %	
	– – Other										
640359.111	– – – Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	21.6 %	B10		19.6 %	17.7 %	15.7 %	13.7 %	11.8 %	9.8 %	
640359.119	– – – Other	21.6 %	B10		19.6 %	17.7 %	15.7 %	13.7 %	11.8 %	9.8 %	
	Other footwear										
6403.91	Covering the ankle										
	1 Footwear with outer soles of rubber or composition leather (excluding house footwear)										
640391.011	(1) Footwear for gymnastics, athletics or similar activities	27.0 %	B10		24.5 %	22.1 %	19.6 %	17.2 %	14.7 %	12.3 %	
	(2) Other										
640391.012	– For 'the Pooled Quota'		Xq1	The originating goods classified under the out-of-quota tariff line (640391.019) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640391.012).							
640391.019	– Other	21.6 %	B10		19.6 %	17.7 %	15.7 %	13.7 %	11.8 %	9.8 %	
	2 Other										
640391.021	(1) Footwear for gymnastics, athletics or similar activities	30.0 %	B15		28.1 %	26.3 %	24.4 %	22.5 %	20.6 %	18.8 %	
	(2) Other										
640391.022	– For 'the Pooled Quota'		Xq1	The originating goods classified under the out-of-quota tariff line (640391.029) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640391.022).							
640391.029	– Other	24.0 %	B10		21.8 %	19.6 %	17.5 %	15.3 %	13.1 %	10.9 %	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	7.9 %	5.9 %	3.9 %	2.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.9 %	5.9 %	3.9 %	2.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.9 %	5.9 %	3.9 %	2.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.9 %	5.9 %	3.9 %	2.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	9.8 %	7.4 %	4.9 %	2.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.9 %	5.9 %	3.9 %	2.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	16.9 %	15.0 %	13.1 %	11.3 %	9.4 %	7.5 %	5.6 %	3.8 %	1.9 %	Free	Free	Free	Free	Free	Free
	8.7 %	6.5 %	4.4 %	2.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
6403.99	Other										
	1 Footwear with outer soles of rubber or composition leather (excluding Slippers and other house footwear)										
640399.011	(1) Footwear for gymnastics, athletics or similar activities	27.0 %	B15		25.3 %	23.6 %	21.9 %	20.3 %	18.6 %	16.9 %	
	(2) Other										
	– For 'the Pooled Quota'										
	– – With an insole over 19 cm										
640399.012	– – – For men		Xq1	The originating goods classified under the out-of-quota tariff line (640399.015) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640399.012).							
640399.013	– – – For women		Xq1	The originating goods classified under the out-of-quota tariff line (640399.016) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640399.013).							
640399.014	– – Other		Xq1	The originating goods classified under the out-of-quota tariff line (640399.031 or 640399.039) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640399.014).							
	– Other										
	– – With an insole over 19 cm										
640399.015	– – – For men	21.6 %	B10		19.6 %	17.7 %	15.7 %	13.7 %	11.8 %	9.8 %	
640399.016	– – – For women	21.6 %	B10		19.6 %	17.7 %	15.7 %	13.7 %	11.8 %	9.8 %	
	– – Other										
640399.031	– – – Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	21.6 %	B10		19.6 %	17.7 %	15.7 %	13.7 %	11.8 %	9.8 %	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	15.2 %	13.5 %	11.8 %	10.1 %	8.4 %	6.8 %	5.1 %	3.4 %	1.7 %	Free	Free	Free	Free	Free	Free
	7.9 %	5.9 %	3.9 %	2.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.9 %	5.9 %	3.9 %	2.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7.9 %	5.9 %	3.9 %	2.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
640399.039	– – – Other	21.6 %	B10		19.6 %	17.7 %	15.7 %	13.7 %	11.8 %	9.8 %	
	2 Other										
640399.021	(1) Slippers; footwear for gymnastics, athletics or similar activities	30.0 %	B15		28.1 %	26.3 %	24.4 %	22.5 %	20.6 %	18.8 %	
	(2) Other										
640399.022	– For 'the Pooled Quota'		Xq1	The originating goods classified under the out-of-quota tariff line (640399.029) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640399.022).							
640399.029	– Other	24.0 %	B10		21.8 %	19.6 %	17.5 %	15.3 %	13.1 %	10.9 %	
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials										
	Footwear with outer soles of rubber or plastics										
640411.000	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	8.0 %	B10		7.3 %	6.5 %	5.8 %	5.1 %	4.4 %	3.6 %	
6404.19	Other										
	1 With uppers containing furskin										
	(1) With the uppers of leather in part (excluding slippers)										
640419.111	– For 'the Pooled Quota'		Xq1	The originating goods classified under the out-of-quota tariff line (640419.119) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640419.111).							
640419.119	– Other	24.0 %	B10		21.8 %	19.6 %	17.5 %	15.3 %	13.1 %	10.9 %	
640419.190	(2) Other	30.0 %	B15		28.1 %	26.3 %	24.4 %	22.5 %	20.6 %	18.8 %	
	2 Other										
640419.210	– Jikatabi	6.7 %	B10		6.1 %	5.5 %	4.9 %	4.3 %	3.7 %	3.0 %	
640419.220	– Canvas shoes	6.7 %	B10		6.1 %	5.5 %	4.9 %	4.3 %	3.7 %	3.0 %	
640419.290	– Other	8.0 %	B10		7.3 %	6.5 %	5.8 %	5.1 %	4.4 %	3.6 %	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	7.9 %	5.9 %	3.9 %	2.0 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	16.9 %	15.0 %	13.1 %	11.3 %	9.4 %	7.5 %	5.6 %	3.8 %	1.9 %	Free	Free	Free	Free	Free	Free
	8.7 %	6.5 %	4.4 %	2.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.9 %	2.2 %	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	8.7 %	6.5 %	4.4 %	2.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	16.9 %	15.0 %	13.1 %	11.3 %	9.4 %	7.5 %	5.6 %	3.8 %	1.9 %	Free	Free	Free	Free	Free	Free
	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.9 %	2.2 %	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
6404.20	Footwear with outer soles of leather or composition leather										
	1 With uppers containing furskin										
	(1) With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)										
640420.111	– For 'the Pooled Quota'		Xq1	The originating goods classified under the out-of-quota tariff line (640420.119) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640420.111).							
640420.119	– Other	24.0 %	B10		21.8 %	19.6 %	17.5 %	15.3 %	13.1 %	10.9 %	
640420.190	(2) Other	30.0 %	B15		28.1 %	26.3 %	24.4 %	22.5 %	20.6 %	18.8 %	
	2 With outer soles of leather (excluding those with uppers containing furskin)										
	(1) Canvas shoes										
	A With uppers of leather in part (excluding sports footwear and footwear for gymnastics, athletics or similar activities)										
640420.211	– For 'the Pooled Quota'		Xq1	The originating goods classified under the out-of-quota tariff line (640420.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640420.211).							
640420.212	– Other	17.3 %	B10		15.7 %	14.2 %	12.6 %	11.0 %	9.4 %	7.9 %	
640420.219	B Other	21.6 %	B15		20.3 %	18.9 %	17.6 %	16.2 %	14.9 %	13.5 %	
	(2) Other										
	A With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)										
640420.221	– For 'the Pooled Quota'		Xq1	The originating goods classified under the out-of-quota tariff line (640420.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640420.221).							

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	8.7 %	6.5 %	4.4 %	2.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	16.9 %	15.0 %	13.1 %	11.3 %	9.4 %	7.5 %	5.6 %	3.8 %	1.9 %	Free	Free	Free	Free	Free	Free
	6.3 %	4.7 %	3.1 %	1.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	12.2 %	10.8 %	9.5 %	8.1 %	6.8 %	5.4 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
640420.222	– Other	24.0 %	B10		21.8 %	19.6 %	17.5 %	15.3 %	13.1 %	10.9 %	
640420.229	B Other	30.0 %	B15		28.1 %	26.3 %	24.4 %	22.5 %	20.6 %	18.8 %	
640420.300	3 Other	6.7 %	B10		6.1 %	5.5 %	4.9 %	4.3 %	3.7 %	3.0 %	
64.05	Other footwear										
6405.10	With uppers of leather or composition leather										
	1 With outer soles of leather and uppers of composition leather										
	(1) With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)										
640510.111	– For 'the Pooled Quota'		Xq1	The originating goods classified under the out-of-quota tariff line (640510.119) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640510.111).							
640510.119	– Other	24.0 %	B10		21.8 %	19.6 %	17.5 %	15.3 %	13.1 %	10.9 %	
640510.190	(2) Other	30.0 %	B15		28.1 %	26.3 %	24.4 %	22.5 %	20.6 %	18.8 %	
640510.200	2 With outer soles of rubber, plastics or composition leather and uppers of composition leather	8.0 %	B10		7.3 %	6.5 %	5.8 %	5.1 %	4.4 %	3.6 %	
640510.300	3 Other	3.4 %	B10		3.1 %	2.8 %	2.5 %	2.2 %	1.9 %	1.5 %	
640520.000	With uppers of textile materials	3.4 %	B10		3.1 %	2.8 %	2.5 %	2.2 %	1.9 %	1.5 %	
6405.90	Other										
	1 With outer soles of rubber, plastics, leather or composition leather										
	(1) With uppers containing furskin										
	A With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)										
640590.111	– For 'the Pooled Quota'		Xq1	The originating goods classified under the out-of-quota tariff line (640590.112) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640590.111).							

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	8.7 %	6.5 %	4.4 %	2.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	16.9 %	15.0 %	13.1 %	11.3 %	9.4 %	7.5 %	5.6 %	3.8 %	1.9 %	Free	Free	Free	Free	Free	Free
	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	8.7 %	6.5 %	4.4 %	2.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	16.9 %	15.0 %	13.1 %	11.3 %	9.4 %	7.5 %	5.6 %	3.8 %	1.9 %	Free	Free	Free	Free	Free	Free
	2.9 %	2.2 %	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
640590.112	– Other	24.0 %	B10		21.8 %	19.6 %	17.5 %	15.3 %	13.1 %	10.9 %	
640590.119	B Other	30.0 %	B15		28.1 %	26.3 %	24.4 %	22.5 %	20.6 %	18.8 %	
	(2) Other										
	A With outer soles of leather										
	(a) With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)										
640590.121	– For 'the Pooled Quota'		Xq1	The originating goods classified under the out-of-quota tariff line (640590.122) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640590.121).							
640590.122	– Other	24.0 %	B10		21.8 %	19.6 %	17.5 %	15.3 %	13.1 %	10.9 %	
640590.128	(b) Other	30.0 %	B15		28.1 %	26.3 %	24.4 %	22.5 %	20.6 %	18.8 %	
640590.129	B Other	8.0 %	B10		7.3 %	6.5 %	5.8 %	5.1 %	4.4 %	3.6 %	
640590.200	2 Other	3.4 %	B10		3.1 %	2.8 %	2.5 %	2.2 %	1.9 %	1.5 %	
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof										
6406.10	Uppers and parts thereof, other than stiffeners										
	1 Of leather or containing furskin										
640610.110	– Uppers	25.0 %	B15		23.4 %	21.9 %	20.3 %	18.8 %	17.2 %	15.6 %	
640610.190	– Other	25.0 %	B15		23.4 %	21.9 %	20.3 %	18.8 %	17.2 %	15.6 %	
640610.200	2 Other	3.4 %	B10		3.1 %	2.8 %	2.5 %	2.2 %	1.9 %	1.5 %	
640620.000	Outer soles and heels, of rubber or plastics	3.4 %	B10		3.1 %	2.8 %	2.5 %	2.2 %	1.9 %	1.5 %	
6406.90	Other										
	1 Of leather or containing furskin										
640690.110	– Of leather, whether or not containing furskin	25.0 %	B15		23.4 %	21.9 %	20.3 %	18.8 %	17.2 %	15.6 %	
	– Other										
640690.121	– – Of wood	25.0 %	B15		23.4 %	21.9 %	20.3 %	18.8 %	17.2 %	15.6 %	
640690.129	– – Of other materials	25.0 %	B15		23.4 %	21.9 %	20.3 %	18.8 %	17.2 %	15.6 %	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	8.7 %	6.5 %	4.4 %	2.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	16.9 %	15.0 %	13.1 %	11.3 %	9.4 %	7.5 %	5.6 %	3.8 %	1.9 %	Free	Free	Free	Free	Free	Free
	8.7 %	6.5 %	4.4 %	2.2 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	16.9 %	15.0 %	13.1 %	11.3 %	9.4 %	7.5 %	5.6 %	3.8 %	1.9 %	Free	Free	Free	Free	Free	Free
	2.9 %	2.2 %	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	14.1 %	12.5 %	10.9 %	9.4 %	7.8 %	6.3 %	4.7 %	3.1 %	1.6 %	Free	Free	Free	Free	Free	Free
	14.1 %	12.5 %	10.9 %	9.4 %	7.8 %	6.3 %	4.7 %	3.1 %	1.6 %	Free	Free	Free	Free	Free	Free
	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	14.1 %	12.5 %	10.9 %	9.4 %	7.8 %	6.3 %	4.7 %	3.1 %	1.6 %	Free	Free	Free	Free	Free	Free
	14.1 %	12.5 %	10.9 %	9.4 %	7.8 %	6.3 %	4.7 %	3.1 %	1.6 %	Free	Free	Free	Free	Free	Free
	14.1 %	12.5 %	10.9 %	9.4 %	7.8 %	6.3 %	4.7 %	3.1 %	1.6 %	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	2 Other										
640690.210	– Of wood	3.4 %	B10		3.1 %	2.8 %	2.5 %	2.2 %	1.9 %	1.5 %	
640690.290	– Of other materials	3.4 %	B10		3.1 %	2.8 %	2.5 %	2.2 %	1.9 %	1.5 %	
	SECTION XIII ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE										
	Chapter 70 Glass and glassware										
70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter										
701810.000	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	8.0 %	B10		7.3 %	6.5 %	5.8 %	5.1 %	4.4 %	3.6 %	
7018.90	Other										
701890.010	1 Combined with precious metal or metal plated with precious metal	6.6 %	B10		6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	
	SECTION XVIII OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSI										
	Chapter 91 Clocks and watches and parts thereof										
91.13	Watch straps, watch bands and watch bracelets, and parts thereof										
9113.90	Other										
	1 Of leather or of composition leather										
911390.110	(1) Containing furskin or combined or trimmed with precious metal, metal clad with precious metal or metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16.0 %	B10		14.5 %	13.1 %	11.6 %	10.2 %	8.7 %	7.3 %	
911390.190	(2) Other	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
	2 Other										
911390.210	(1) Composed of two or more materials, no account being taken of materials (for example, strings) used only for assembly	10.0 %	B10		9.1 %	8.2 %	7.3 %	6.4 %	5.5 %	4.5 %	
	SECTION XX MISCELLANEOUS MANUFACTURED ARTICLES										
	Chapter 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-p										
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof										
9401.90	Parts										

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.9 %	2.2 %	1.5 %	0.7 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

CAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

	5.8 %	4.4 %	2.9 %	1.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3.6 %	2.7 %	1.8 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

lates and the like; prefabricated buildings

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	
	1 Of leather										
940190.021	– Of a kind use for the motor vehicles	3.8 %	B10		3.5 %	3.1 %	2.8 %	2.4 %	2.1 %	1.7 %	
940190.029	– Other	3.8 %	B10		3.5 %	3.1 %	2.8 %	2.4 %	2.1 %	1.7 %	
	Chapter 96 Miscellaneous manufactured articles										
96.05											
960500.000	Travel sets for personal toilet, sewing or shoe or clothes cleaning	6.6 %	B10		6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	

	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	1.4 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	1.4 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

ANNEX 2-B

LIST OF GOODS REFERRED TO IN ARTICLES 2.15 AND 2.17 ([1])

Chapter	Description of goods
25	Salt; sulphur; earths and stone; plastering materials, lime and cement
26	Ores, slag and ash
27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes
28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes
71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin
72	Iron and steel
73	Articles of iron or steel
74	Copper and articles thereof
75	Nickel and articles thereof
76	Aluminium and articles thereof
78	Lead and articles thereof
79	Zinc and articles thereof
80	Tin and articles thereof
81	Other base metals; cermets; articles thereof

([1]) This Annex is based on the Harmonized System, as amended on 1 January 2017.

ANNEX 2-C

MOTOR VEHICLES AND PARTS

ARTICLE 1

Definitions

1. For the purposes of this Annex:

(a) 'WP.29' means the World Forum for Harmonization of Vehicle Regulations, acting within the framework of the United Nations and the Economic Commission for Europe;

(b) '1958 Agreement' means the Agreement concerning the Adoption of Harmonized Technical United Nations Regulations for Wheeled Vehicles, Equipment and Parts which can be Fitted and/or be Used on Wheeled Vehicles and the Conditions for Reciprocal Recognition of Approvals Granted on the Basis of these United Nations Regulations;

(c) '1998 Agreement' means the Agreement concerning the establishing of global technical regulations for wheeled vehicles, equipment and parts which can be fitted and/or be used on wheeled vehicles;

(d) 'UN Regulation' means a United Nations Regulation established in accordance with the 1958 Agreement;

(e) 'GTR' means a global technical regulation established and placed on the Global Registry in accordance with the 1998 Agreement;

(f) 'applying a UN Regulation' means that a UN Regulation enters into force for a Party in accordance with the 1958 Agreement;

(g) 'type approval' means the administrative decision by the competent authorities of a Party certifying that a type of vehicle, part or equipment conforms to the relevant administrative provisions and technical requirements; and

(h) 'type approval certificate' means the document whereby the competent authorities officially certify that a type of vehicle, part or equipment has been granted a type approval.

2. Technical regulations and conformity assessment procedures are defined in accordance with paragraphs 1 and 3 of Annex 1 to the TBT Agreement.

ARTICLE 2

Scope

This Annex applies to all products of motor vehicles, their parts and equipment regulated by the 1958 Agreement or the 1998 Agreement with the exception of any motor vehicles, their parts and equipment used exclusively for agriculture or forestry, falling in particular under Chapters 40, 84, 85, 87, and 94 of the HS (hereinafter referred to as 'covered products').

ARTICLE 3

Objectives

Recognising the importance of motor vehicles, their parts and equipment for trade, growth and employment, the objectives of this Annex are to:

(a) promote high levels of safety, environmental protection, energy efficiency and anti-theft performance of motor vehicles, their parts and equipment which can be fitted or used on wheeled vehicles;

(b) facilitate trade between the Parties and access to their respective markets through regulatory cooperation as well as the elimination and prevention of adverse effects of non-tariff measures to trade;

(c) enhance the international harmonisation of requirements in the context of WP.29 and the mutual recognition of type approvals granted in accordance with UN Regulations without requiring any further testing, documentation, certification or marking; and

(d) achieve convergence of regulatory requirements of the Parties through the application of UN Regulations and GTRs.

ARTICLE 4

Relevant international standards and standardising body

The Parties recognise that the WP.29 is the relevant international standardising body for the covered products, and that UN Regulations and GTRs are relevant international standards for covered products.

ARTICLE 5

Application of existing UN Regulations

1. Each Party shall accept on its market products which are covered by a type approval certificate, under the 1958 Agreement, for the UN Regulations specified in Appendix 2-C-1 as compliant with its domestic technical regulations and conformity assessment procedures, in the area regulated by the relevant UN Regulation, without requiring any further testing, documentation, certification or marking.

2. The Parties shall consult, with a view to ensuring safety and environmental protection and to promoting harmonisation of technical regulations under the 1958 Agreement, and shall agree on the dates for applying the UN Regulations specified in Appendix 2-C-2 no later than seven years after the date of entry into force of this Agreement. When the Parties, during those consultations, consider it necessary to amend a specific UN Regulation in order to agree on the date of application, the provisions of Article 6 of this Annex apply.

ARTICLE 6

Amendments to existing UN Regulations

1. Whenever a Party considers it necessary to amend a UN Regulation listed in Appendices 2-C-1 or 2-C-2, that Party shall consult with the other Party to consider amending the UN Regulation.

2. If the Parties agree on amending the UN Regulation, the Parties shall cooperate to develop a draft amendment, taking into account road traffic environment of each Party, and to submit it to WP.29. The Parties shall cooperate with a view to the early adoption of the draft amendment at WP.29.

3. If the Parties agree that an amended UN Regulation listed in Appendix 2-C-2 does not significantly diverge from the draft amendment developed by the Parties, each Party shall accept type approvals granted pursuant to the amended UN Regulation no later than the date specified therein. In case of disagreement between the Parties, the rights and obligations of the 1958 Agreement shall apply.

ARTICLE 7

Establishment of new UN Regulations

1. Whenever a Party considers it necessary to establish a new UN Regulation, that Party shall consult with the other Party with a view to ensuring safety and environmental protection and to promoting harmonisation of technical regulations.

2. If the Parties agree on establishing a new UN Regulation, they shall cooperate to develop a joint draft UN Regulation and to submit it to WP.29. The Parties will cooperate aiming at the early adoption of that draft UN Regulation at WP.29.

3. If the Parties agree that the newly adopted UN Regulation does not significantly diverge from the original joint draft referred to in paragraph 2, each Party shall accept type approvals granted pursuant to that new UN Regulation as from the date specified in that UN Regulation and include it in the list of Appendix 2-C-1. In case of disagreement between the Parties, the rights and obligations of the 1958 Agreement shall apply.

ARTICLE 8

Ceasing to apply UN Regulations

1. In exceptional circumstances where a Party intends to cease applying a UN Regulation listed in Appendices 2-C-1 or 2-C-2, that Party shall notify its intention to the other Party. This notification shall be done one year in advance of the date on which the application of the UN Regulation would cease.

2. Before ceasing to apply a UN Regulation, a Party shall engage in a dialogue with the other Party to explore alternative actions or measures available under the 1958 Agreement.

3. After a Party has explained duly substantiated reasons, that Party may decide to cease applying a UN Regulation in accordance with the 1958 Agreement.

ARTICLE 9

Updating of appendices

1. The Parties shall, based on the assessment of the Working Group on Motor Vehicles and Parts established pursuant to paragraph 1 of Article 22.4, amend Appendices 2-C-1 or 2-C-2 by decision of the Joint Committee in accordance with paragraph 3 and subparagraph 4(b) of Article 23.2, in order to reflect amendments agreed pursuant to paragraph 3 of Article 6 of this Annex, to include a new UN Regulation pursuant to paragraph 3 of Article 7 of this Annex and to delist a UN Regulation the application of which has ceased under paragraph 3 of Article 8 of this Annex.

2. The dates agreed pursuant to paragraph 2 of Article 5 of this Annex shall be included in Appendix 2-C-2. When a UN Regulation specified in Appendix 2-C-2 is applied, it shall be transferred to Appendix 2-C-1.

3. If the Parties cannot agree on the specific amendment in the consultations pursuant to paragraph 2 of Article 5 in conjunction with Article 6 of this Annex, the Parties may change the date for applying such UN Regulation or agree to remove it from Appendix 2-C-2.

ARTICLE 10

International whole vehicle type approvals

1. Each Party shall apply UN Regulation No. 0 and accept products under the 1958 Agreement of the other Party for which an International Whole Vehicle Type Approval certificate has been issued as complying with all domestic technical regulations and conformity assessment procedures in the areas covered by the International Whole Vehicle Type Approval, without requiring any further testing, documentation, certification or marking.

2. The Parties agree to cooperate in the implementation of UN Regulation No. 0 to facilitate its worldwide use and to cooperate in enlarging the coverage of UN Regulation No. 0 to additional vehicle categories.

ARTICLE 11

Amending existing domestic technical regulations

1. The Parties shall refrain from amending existing domestic technical regulations in a manner that renders them more trade-restrictive than necessary to fulfill a legitimate objective for the importation and the putting into service on their domestic market of products for which type approvals have been granted pursuant to UN Regulations.

2. Recognising the importance of international efforts on harmonisation of technical regulations through UN Regulations, the Parties shall consider positively an increase in their convergence with existing UN Regulations when amending an existing domestic technical regulation with a view to enhancing safety and environmental protection.

ARTICLE 12

Introducing domestic technical regulations

1. The Parties shall refrain from introducing any new domestic technical regulations or conformity assessment procedures which have the effect of preventing or increasing the burden for the importation and the putting into service on their domestic market of products for which type approvals have been granted under UN Regulations applied by both Parties, for the areas covered by those UN Regulations unless such domestic technical regulations or conformity assessment procedures are explicitly provided for by those UN Regulations.

2. Except for cases where the Parties complied with Articles 6 and 7 of this Annex, when a Party intends to develop or amend a domestic technical regulation or conformity assessment procedure in areas not covered by existing UN Regulations, the regulatory authorities of the Party shall:

(a) inform the regulatory authorities of the other Party of the regulatory objective and plan as well as transmit any regulatory justification or existing impact assessment regarding the intended domestic technical regulation or conformity assessment procedure at an early stage;

(b) assess the possibility to develop and adopt a new UN Regulation or to amend an existing UN Regulation in the area in which that Party intends to introduce a domestic technical regulation or conformity assessment procedure; and

(c) notify the Co-Chair of the Working Group on Motor Vehicles and Parts of the other Party when that Party decides to introduce a domestic technical regulation or conformity assessment procedure in an area not covered by a UN Regulation.

ARTICLE 13

Consultation procedure

1. When a Party decides to introduce or to amend a domestic technical regulation or conformity assessment procedure in accordance with this Agreement, the other Party may request consultations with that Party, which shall accept those consultations without delay. During those consultations, the Parties shall cooperate to develop a solution to minimise negative effects on bilateral trade. In situations where the Party requires an immediate action, that Party may adopt the domestic technical regulation or conformity assessment procedure before the completion of such consultations. That Party shall communicate and substantiate the urgency and imminent risks to safety or the environment.

2. If the Parties fail to agree on a solution, the Party referred to in paragraph 1 may adopt its domestic technical regulation or conformity assessment procedure and the other Party may have recourse to dispute settlement under Chapter 21 in accordance with Article 19 of this Annex if it deems that that domestic technical regulation or conformity assessment procedure could adversely affect trade between the Parties.

3. The decision of the other Party whether or not to invoke consultations under paragraph 1 is without prejudice to the right of that other Party to have recourse to dispute settlement under Chapter 21 in accordance with Article 19 of this Annex with respect to a new or amended domestic technical regulation or conformity assessment procedure adopted by the Party referred to in paragraph 1.

ARTICLE 14

Products with new technologies or new features

A Party shall not prevent or unduly delay the placing on its market of a covered product on the ground that it incorporates a new technology or a new feature which has not yet been regulated unless there are duly substantiated risks to human health, safety or the environment. Each Party shall implement the relevant provisions of the 1958 Agreement relating to new technologies.

ARTICLE 15

Regulatory exception clause

1. If there are urgent and compelling risks for human health, safety or the environment, a Party may refuse the placing of a covered product on its market or may require the withdrawal from its market of a covered product which is compliant with the technical regulations and conformity assessment procedures referred to in this Annex. Such a refusal or requirement shall not constitute a means of arbitrary or unjustifiable discrimination against the products of the other Party or a disguised restriction on trade.

2. A Party's refusal or requirement referred to in paragraph 1 shall be notified to the other Party and to the manufacturer or the importer before its entry into force. The notification shall be accompanied by an objective, reasoned and detailed explanation of the risks and the measures, and any relevant scientific and technical evidence. The Party referred to in paragraph 1 shall endeavour to solve the situation via the application of the procedure referred to in Article 4 of the 1958 Agreement.

ARTICLE 16

Regulatory measures restricting trade

Each Party shall refrain from nullifying or impairing the market access benefits accruing to the other Party under this Annex through other regulatory measures specific to the sector covered by this Annex. This is without prejudice to the right to adopt regulatory measures necessary for safety, environmental protection or public health and the prevention of deceptive practices, provided that such measures are based on substantiated scientific or technical information and that the relevant cooperation provided for in this Annex has been undertaken in good faith.

ARTICLE 17

Joint cooperation

1. In order to further facilitate trade in motor vehicles, their parts and equipment and to address market access problems before they arise, while ensuring safety and environmental protection, the Parties agree to cooperate on any matters concerning covered products.

2. Each Party shall respond to written and duly substantiated questions and comments by the other Party regarding any aspects concerning covered products. Such response shall be made in writing, in a timely manner and within a time period not exceeding 60 days after the date of receipt of those questions or comments.

3. Following the exchanges referred to in paragraph 2, the Parties shall cooperate to promptly clarify any remaining issues concerning covered products and, where possible, address those issues with a view to seeking a mutually satisfactory solution.

ARTICLE 18

Safeguard

1. During the 10 years following the entry into force of this Agreement, each of the Parties reserves the right to suspend equivalent concessions or other equivalent obligations in the event that the other Party ([1]):

(a) does not apply or ceases applying a UN Regulation as specified in Appendix 2-C-1; or

(b) introduces or amends any other regulatory measure that nullifies or impairs the benefits of the application of a UN Regulation as specified in Appendix 2-C-1.

2. Suspensions pursuant to paragraph 1 shall remain in force only until a decision is made in accordance with the accelerated dispute settlement procedure referred to in Article 19 of this Annex or a mutually acceptable solution is found, including through consultations under subparagraph (b) of Article 19 of this Annex, whichever is earlier.

ARTICLE 19

Accelerated dispute settlement

Chapter 21 applies to this Annex subject to the following modifications:

(a) disputes concerning the interpretation or application of this Annex shall be considered as matters of urgency;

(b) the period for consultations provided for in paragraph 4 of Article 21.5 shall be reduced from 45 days to 15 days;

(c) the period for the issuance of the interim report of the panel provided for in paragraph 1 of Article 21.18 shall be reduced from 120 days to 60 days after the date of the establishment of the panel;

(d) the period for the issuance of the final report provided for in paragraph 1 of Article 21.19 shall be reduced from 30 days to 15 days after the date of the issuance of the interim report;

(e) the following paragraph shall be deemed to be added to Article 21.20: 'The reasonable period of time should normally not exceed 90 days, and in no case shall exceed 150 days from the date of the issuance of the final report in cases where the adoption of a measure by the Party complained against does not require legislative action in order to bring that Party into compliance.'; and

(f) paragraphs 2 and 3 of Article 21.22 shall be replaced by the following: 'If the complaining Party decides not to request in accordance with paragraph 1, or, in case such request is made and no mutually satisfactory compensation nor any other alternative arrangement has been agreed within 20 days after the date of receipt of the request made in accordance with paragraph 1, the complaining Party shall be entitled, upon notification to the Party complained against, to suspend any obligations, including on the reduction or elimination of customs duties for covered products. The notification shall specify the level of suspension of obligations. The complaining Party shall have the right to implement the suspension at any moment after the expiry of 10 days from the date of receipt of the notification by the Party complained against.'.

([1]) The level of the suspension of concessions or other obligations shall be no more than the level of the amount of the bilateral trade between the Parties of products covered by the UN Regulation referred to in subparagraph 1(a) or (b) of this Article.

ARTICLE 20

Working Group on Motor Vehicles and Parts

1. The Working Group on Motor Vehicles and Parts established pursuant to paragraph 1 of Article 22.4 shall be responsible for the effective implementation and operation of this Annex.

2. The functions of this Working Group shall be to:

(a) discuss any matter arising under this Annex, upon a Party's request;

(b) assess the need for amending Appendixes 2-C-1 and 2-C-2, in accordance with Articles 5 to 9 of this Annex;

(c) carry out cooperation in accordance with this Annex;

(d) carry out consultations in accordance with Article 13 of this Annex;

(e) establish *adhoc* working groups at the request of either Party, in order to address a specific issue raised by a Party; and

(f) carry out other functions as may be delegated by the Joint Committee pursuant to subparagraph 5(b) of Article 22.1.

3. Notwithstanding subparagraphs 3(a) and (c) of Article 22.4, the Working Group shall meet on request of a Party at such venues as mutually determined.

APPENDIX 2-C-1

UN REGULATIONS APPLIED BY BOTH PARTIES

Regulation No.	Title
3	Uniform provisions concerning the approval of retro-reflecting devices for power-driven vehicles and their trailers
4	Uniform provisions concerning the approval of devices for the illumination of rear registration plates of power-driven vehicles and their trailers
6	Uniform provisions concerning the approval of direction indicators for power-driven vehicles and their trailers
7	Uniform provisions concerning the approval of front and rear position lamps, stop-lamps and end-outline marker lamps for motor vehicles (except motor cycles) and their trailers
10	Uniform provisions concerning the approval of vehicles with regard to electromagnetic compatibility
11	Uniform provisions concerning the approval of vehicles with regard to door latches and door retention components
12	Uniform provisions concerning the approval of vehicles with regard to the protection of the driver against the steering mechanism in the event of impact
13	Uniform provisions concerning the approval of vehicles of categories M, N and O with regard to braking
13-H	Uniform provisions concerning the approval of passenger cars with regard to braking
14	Uniform provisions concerning the approval of vehicles with regard to safety-belt anchorages, ISOFIX anchorages systems, ISOFIX top tether anchorages and i-Size seating positions
16	Uniform provisions concerning the approval of: I. Safety-belts, restraint systems, child restraint systems and ISOFIX child restraint systems for occupants of power-driven vehicles II. Vehicles equipped with safety-belts, safety-belt reminder, restraint systems, child restraint systems, ISOFIX child restraint systems and i-Size child restraint systems
17	Uniform provisions concerning the approval of vehicles with regard to the seats, their anchorages and any head restraints
19	Uniform provisions concerning the approval of power-driven vehicle front fog lamps
21	Uniform provisions concerning the approval of vehicles with regard to their interior fittings
23	Uniform provisions concerning the approval of reversing and manoeuvring lamps for power-driven vehicles and their trailers
25	Uniform provisions concerning the approval of head restraints (headrests), whether or not incorporated in vehicle seats
26	Uniform provisions concerning the approval of vehicles with regard to their external projections
27	Uniform provisions concerning the approval of advance warning triangles
28	Uniform provisions concerning the approval of audible warning devices and of motor vehicles with regard to their audible signals

Regulation No.	Title
30	Uniform provisions concerning the approval of pneumatic tyres for motor vehicles and their trailers
34	Uniform provisions concerning the approval of vehicles with regard to the prevention of fire risks
37	Uniform provisions concerning the approval of filament lamps for use in approved lamp units of power-driven vehicles and of their trailers
38	Uniform provisions concerning the approval of rear fog lamps for power-driven vehicles and their trailers
39	Uniform provisions concerning the approval of vehicles with regard to the speedometer and odometer equipment including its installation
41	Uniform provisions concerning the approval of motor cycles with regard to noise
43	Uniform provisions concerning the approval of safety glazing materials and their installation on vehicles
44	Uniform provisions concerning the approval of restraining devices for child occupants of power-driven vehicles ('Child Restraint Systems')
45	Uniform provisions concerning the approval of headlamp cleaners, and of power-driven vehicles with regard to headlamp cleaners
46	Uniform provisions concerning the approval of devices for indirect vision and of motor vehicles with regard to the installation of these devices
48	Uniform provisions concerning the approval of vehicles with regard to the installation of lighting and light-signalling devices
50	Uniform provisions concerning the approval of front position lamps, rear position lamps, stop lamps, direction indicators and rear-registration-plate illuminating devices for vehicles of category L
51	Uniform provisions concerning the approval of motor vehicles having at least four wheels with regard to their sound emissions
54	Uniform provisions concerning the approval of pneumatic tyres for commercial vehicles and their trailers
58	Uniform provisions concerning the approval of: I. Rear underrun protective devices (RUPDs) II. Vehicles with regard to the installation of an RUPD of an approved type III. Vehicles with regard to their rear underrun protection (RUP)
60	Uniform provisions concerning the approval of two-wheeled motor cycles and mopeds with regard to driver-operated controls including the identification of controls, tell-tales and indicators
62	Uniform provisions concerning the approval of power-driven vehicles with handlebars with regard to their protection against unauthorized use
64	Uniform provisions concerning the approval of vehicles with regard to their equipment which may include: a temporary use spare unit, run flat tyres
66	Uniform provisions concerning the approval of large passenger vehicles with regard to the strength of their superstructure
70	Uniform provisions concerning the approval of rear marking plates for heavy and long vehicles
75	Uniform provisions concerning the approval of pneumatic tyres for L-category vehicles

Regulation No.	Title
77	Uniform provisions concerning the approval of parking lamps for power-driven vehicles
78	Uniform provisions concerning the approval of vehicles of categories L1, L2, L3, L4 and L5 with regard to braking
79	Uniform provisions concerning the approval of vehicles with regard to steering equipment
80	Uniform provisions concerning the approval of seats of large passenger vehicles and of these vehicles with regard to the strength of the seats and their anchorages
81	Uniform provisions concerning the approval of rear-view mirrors of two-wheeled power-driven vehicles with or without side car, with regard to the mounting of rear-view mirrors on handlebars
87	Uniform provisions concerning the approval of daytime running lamps for power-driven vehicles
91	Uniform provisions concerning the approval of side-marker lamps for motor vehicles and their trailers
93	Uniform provisions concerning the approval of: I. Front underrun protective devices (FUPDs) II. Vehicles with regard to the installation of an FUPD of an approved type III. Vehicles with regard to their front underrun protection (FUP)
94	Uniform provisions concerning the approval of vehicles with regard to the protection of the occupants in the event of a frontal collision
95	Uniform provisions concerning the approval of vehicles with regard to the protection of the occupants in the event of a lateral collision
98	Uniform provisions concerning the approval of motor vehicle headlamps equipped with gas-discharge light sources
99	Uniform provisions concerning the approval of gas-discharge light sources for use in approved gas-discharge lamp units of power-driven vehicles
100	Uniform provisions concerning the approval of vehicles with regard to specific requirements for the electric power train
104	Uniform provisions concerning the approval of retro-reflective markings for vehicles of category M, N and O
110	Uniform provisions concerning the approval of: I. Specific components of motor vehicles using compressed natural gas (CNG) and/or liquefied natural gas (LNG) in their propulsion system II. Vehicles with regard to the installation of specific components of an approved type for the use of compressed natural gas (CNG) and/or liquefied natural gas (LNG) in their propulsion system
112	Uniform provisions concerning the approval of motor vehicle headlamps emitting an asymmetrical passing-beam or a driving-beam or both and equipped with filament lamps and/or light-emitting diode (LED) modules
113	Uniform provisions concerning the approval of motor vehicle headlamps emitting a symmetrical passing-beam or a driving-beam or both and equipped with filament, gas-discharge light sources or LED modules
116	Uniform provisions concerning the protection of motor vehicles against unauthorized use

Regulation No.	Title
117	Uniform provisions concerning the approval of tyres with regard to rolling sound emissions and/or to adhesion on wet surfaces and/or to rolling resistance
119	Uniform provisions concerning the approval of cornering lamps for power-driven vehicles
121	Uniform provisions concerning the approval of vehicles with regard to the location and identification of hand controls, tell-tales and indicators
123	Uniform provisions concerning the approval of adaptive front-lighting systems (AFS) for motor vehicles
125	Uniform provisions concerning the approval of motor vehicles with regard to the forward field of vision of the motor vehicle driver
127	Uniform provisions concerning the approval of motor vehicles with regard to their pedestrian safety performance
128	Uniform provisions concerning the approval of light emitting diode (LED) light sources for use in approved lamp units on power-driven vehicles and their trailers
129	Uniform provisions concerning the approval of Enhanced Child Restraint Systems used on board of motor vehicles (ECRS)
130	Uniform provisions concerning the approval of motor vehicles with regard to the Lane Departure Warning System (LDWS)
131	Uniform provisions concerning the approval of motor vehicles with regard to the Advanced Emergency Braking Systems (AEBS)
134	Uniform provisions concerning the approval of motor vehicles and their components with regard to the safety-related performance of Hydrogen-Fuelled Vehicles (HFCV) [1]
135	Uniform provisions concerning the approval of vehicles with regard to their Pole Side Impact performance (PSI)
136	Uniform provisions concerning the approval of vehicles of category L with regard to specific requirements for the electric power train
137	Uniform provisions concerning the approval of passenger cars in the event of a frontal collision with focus on the restraint system
138	Uniform provisions concerning the approval of Quiet Road Transport Vehicles with regard to their reduced audibility

[1] For Japan, to the extent that the containers are marked in accordance with Article 46 of the High Pressure Gas Safety Act (Law No.204 of 1951) of Japan, the conditions to approve a vehicle type that has been approved by a type approval authority of the European Union in accordance with UN Regulation No.134 shall be as follows:

(a) at the time of application pursuant to the High Pressure Gas Safety Act of Japan, the manufacturer or its legal representative in Japan shall present that:
   (i) the material of the containers is equivalent to SUS F 316L specified under JIS (Japan Industrial Standard) G 3214; for the purpose of this subparagraph, the compliance with DIN1.4435 as of the date of entry into force of this Agreement is considered as fulfilling of this requirement;
   (ii) 'the Nickel Equivalent' (mass %) is more than 28.5; for the purposes of this subparagraph, 'Nickel Equivalent' (mass %) is defined as: '12.6[C]+0.35[Si]+1.05[Mn]+[Ni]+0.65[Cr]+0.98[Mo]' and shall be proved by the Material Mill Sheet; and
   (iii) the test result for 'Reduction of Area' is more than 75 %; in case the test result is between 72 % and 75 %, the application will be examined taking into account 'the Nickel Equivalent'; and
(b) individual vehicles are subject to a 2-year periodic inspection for the hydrogen storage system in accordance with Articles 49 and 49-4 of the High Pressure Gas Safety Act of Japan and the system shall be removed after 15 years from the date of production.

This footnote shall cease to have effect at the time when both Parties have completed the work in the Phase 2 of GTR No. 13 Global technical regulation on hydrogen and fuel cell vehicles and have applied the corresponding UN Regulation under the 1958 Agreement.

Regulation No.	Title
139	Uniform provisions concerning the approval of passenger cars with regard to Brake Assist Systems (BAS)
140	Uniform provisions concerning the approval of passenger cars with regard to Electronic Stability Control (ESC) systems
141	Uniform provisions concerning the approval of vehicles with regard to their Tyre Pressure Monitoring Systems (TPMS)
142	Uniform provisions concerning the approval of motor vehicles with regard to the installation of their tyres

APPENDIX 2-C-2

UN REGULATIONS APPLIED BY ONE OF THE PARTIES AND NOT YET CONSIDERED BY THE OTHER PARTY

Regulation No.	Title	Date of application by the other Party [1]
53	Uniform provisions concerning the approval of category L3 vehicles with regard to the installation of lighting and light-signalling devices	
73	Uniform provisions concerning the approval of: I. Vehicles with regard to their lateral protection devices (LPD) II. Lateral protection devices (LPD) III. Vehicles with regard to the installation of LPD of an approved type according to Part II of this Regulation	
85	Uniform provisions concerning the approval of internal combustion engines or electric drive trains intended for the propulsion of motor vehicles of categories M and N with regard to the measurement of the net power and the maximum 30 minutes power of electric drive trains	
126	Uniform provisions concerning the approval of partitioning systems to protect passengers against displaced luggage, supplied as non-original vehicle equipment	

[1] Dates to be agreed in accordance with paragraph 2 of Article 5 of this Annex.

ANNEX 2-D

FACILITATION OF SHOCHU EXPORT

Single distilled *shochu*, as defined in subparagraph 10 of Article 3 of the Liquor Tax Law (Law No. 6 of 1953) of Japan, produced by pot still and bottled in Japan, shall be allowed to be placed on the market of the European Union in traditional bottles of four *go* [1] (合) or one *sho* [2] (升), provided that other applicable legal requirements of the European Union are fulfilled.

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[1] One *go* (合) is equal to 180 ml.
[2] One *sho* (升) is equal to 1,800 ml.

ANNEX 2-E

FACILITATION OF WINE PRODUCT EXPORT

PART 1

European Union

SECTION A

Laws and regulations of the European Union referred to in subparagraphs 1(a) and 2(a) of Article 2.25

The product definitions and the oenological practices authorised and restrictions applied in the European Union referred to in subparagraphs 1(a) and 2(a) of Article 2.25 are set out in the following laws and regulations:

— Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (OJ L 347, 20.12.2013, p. 671), in particular production rules in the wine sector, in accordance with Articles 75, 78, 80, 81, 83 and 91, Part II of Annex VII and Parts I and II of Annex VIII to that Regulation, provided that they concern products within the scope of Section C of Chapter 2; and

— Commission Regulation (EC) No 606/2009 of 10 July 2009 laying down certain detailed rules for implementing Council Regulation (EC) No 479/2008 as regards the categories of grapevine products, oenological practices and the applicable restrictions (OJ L 193, 24.7.2009, p. 1), provided that they concern products within the scope of Section C of Chapter 2.

SECTION B

Oenological practices for phase one referred to in subparagraph 2(b) of Article 2.25

The oenological practices in the European Union for phase one referred to in subparagraph 2(b) of Article 2.25 shall comprise the following:

— Calcium alginate;

— Caramel;

— L(+) tartaric acid;

— Lysozyme;

— Microcrystalline cellulose;

— Oak chips;

— Perlite;

— Potassium alginate;

— Potassium bisulphite = potassium hydrogen sulphite;

— Potato protein; and

— Yeast protein extracts.

SECTION C

Oenological practices for phase two referred to in paragraph 2 of Article 2.26

The oenological practices in the European Union for phase two referred to in paragraph 2 of Article 2.26 shall comprise the following:

— Ammonium bisulphite;

— Calcium carbonate + double calcium salt of L(+) tartaric and L(-) malic acids;

— Chitin-glucan derived from Aspergillus;

— Dimethyldicarbonate (DMDC);

— Metatartaric acid;

— Neutral potassium tartrate;

— Neutral salt of potassium DL tartaric acid; and

— Polyvinylimidazole-polyvinylpyrrolidone copolymers (PVI/PVP).

SECTION D

Oenological practices for phase three referred to in paragraph 2 of Article 2.27

The oenological practices in the European Union for phase three referred to in paragraph 2 of Article 2.27 shall comprise the following:

— Argon;

— Calcium phytate;

— Calcium tartrate;

— Copper sulphate;

— Kaolin (aluminium silicate);

— Malolactic fermentation activators;

— Potassium bicarbonate = potassium hydrogen carbonate = potassium acid carbonate;

— Potassium caseinate; and

— Potassium ferrocyanide.

PART 2

Japan

SECTION A

Laws and regulations of Japan referred to in subparagraphs 1(a) and 2(a) of Article 2.25

The product definitions and the oenological practices authorised and restrictions applied in Japan referred to in subparagraphs 1(a) and 2(a) of Article 2.25 are set out in the following laws and regulations:

— Paragraph 1 of Article 2, subparagraph 13 of Article 3 and paragraphs 2 and 9 of Article 43 of the Liquor Tax Law (Law No. 6 of 1953), provided that they concern products within the scope of Section C of Chapter 2;

— Paragraphs 1, 2 and 4 of Article 7 and paragraph 15 of Article 50 of the Cabinet Order for Enforcement of the Liquor Tax Law (Cabinet Order No. 97 of 1962), provided that they concern products within the scope of Section C of Chapter 2;

— Subparagraphs 8.2 and 8.3 of Article 13 of the Regulation for Enforcement of the Liquor Tax Law (Ministerial Ordinance of Ministry of Finance No. 26 of 1962), provided that they concern products within the scope of Section C of Chapter 2;

— Paragraphs 3, 5, 7 and 15 of the 'general provisions' as well as paragraphs 1 to 4, 6, 7, 9 and 11 of 'the definitions of fruit wine and sweet fruit wine' of Article 3 of Part II, and subparagraph 3.6 of Article 86-6 of Chapter 1 of Part VIII of the Notification of the Interpretation of the Liquor Tax Law and Other Laws and Orders relating to the Administration of Liquor Affairs, Etc. (Notification of National Tax Agency of 1999), provided that they concern products within the scope of Section C of Chapter 2;

— The Notice on determination of the items of liquor to which the materials for the preservation of liquors can be blended (Notice of National Tax Agency No. 5 of 1997), provided that it concerns products within the scope of Section C of Chapter 2;

— The Notification of the handling of the 'materials which can be blended to the liquors for the preservation of them' (Notification of National Tax Agency of 1997), provided that it concerns products within the scope of Section C of Chapter 2; and

— Subparagraph 1.3 and the Annex table of the Notice on establishing labelling standards for manufacturing process and quality of wine, etc. (Notice of National Tax Agency No. 18 of 2015), provided that they concern products within the scope of Section C of Chapter 2.

SECTION B

Oenological practices for phase one referred to in subparagraph 1(b) of Article 2.25

The oenological practices in Japan for phase one referred to in subparagraph 1(b) of Article 2.25 shall comprise the following:

(a) Enrichment

Enrichment by sucrose, glucose and fructose (hereinafter referred to as 'saccharides') may be applied, except where the weight ([1]) of saccharides used for enrichment exceeds the weight of saccharides which the original grape must contains ([2]).

(b) Acidification and de-acidification

Acidification or de-acidification may be applied, except where such practice is not in accordance with Section 3.3(a) of Codex General Standard for Food Additives ([3]).

(c) Grape variety

Grapes from any varieties, including those different from *vitis vinifera*, can be used for the purpose of producing Japan wine, provided that those grapes are harvested in Japan.

(d) Limits of alcoholic strength, total acidity content and volatile acidity content

The lower limit for alcoholic strength is 1 per cent (volume) as actual alcoholic strength. The upper limit for alcoholic strength is less than 15 per cent (volume) as actual alcoholic strength. However, it may reach up to less than 20 per cent (volume) as actual alcoholic strength for Japan wine which has been produced without any enrichment. No limitation is imposed with regard to total acidity and volatile acidity.

(e) Finalising practice

(i) Brandy ([4]), sweeteners (in the form of saccharides, grape must or concentrated grape must whose grapes have been harvested in Japan) or Japan wine may be added to Japan wine, after fermentation, only if that Japan wine has been fermented in the container which is aimed for direct shipping (without changing container). The weight ([5]) of added saccharides shall not exceed 10 per cent of the total weight of the Japan wine after adding the above mentioned brandy, sweeteners or Japan wine.

(ii) Sweeteners in the form of grape must or concentrated grape must whose grapes have been harvested in Japan may be added to Japan wine, after fermentation, only if the saccharides weight in added sweeteners in the form of grape must or concentrated grape must does not exceed 10 per cent of the total weight of the Japan wine after adding the above mentioned sweeteners.

(iii) Sweeteners in the form of saccharides may be added to Japan wine, after fermentation, only if the weight ([6]) of added saccharides does not exceed 10 per cent of the total weight of the Japan wine after adding the saccharides.

SECTION C

Oenological practices for phase two referred to in paragraph 1 of Article 2.26

The oenological practices in Japan for phase two referred to in paragraph 1 of Article 2.26 shall comprise the following:

— kaki (persimmon) tannin;

— microfibrillated cellulose;

— phytic acid;

— sodium ascorbate; and

— sodium caseinate.

([1]) The weight of saccharides used for enrichment shall be expressed as inverted saccharides: weight of inverted saccharides = weight of glucose + weight of fructose + weight of sucrose x 1.05

([2]) For the purposes of Section C of Chapter 2, both enrichment and acidification shall not be applied to the same product as referred to in paragraph 7 of Point C of Part I of Annex VIII to Regulation (EU) No 1308/2013.

([3]) For the purposes of Section C of Chapter 2, both acidification and de-acidification shall not be applied to the same product as referred to in paragraph 7 of Point C of Part I of Annex VIII to Regulation (EU) No 1308/2013.

([4]) Brandy used for finalising practice under Section C of Chapter 2 of this Agreement shall be made of grapes, including grape pomace and concentrated grape must, and only contain substances authorised in Annex I A to Commission Regulation (EC) No 606/2009.

([5]) The weight of added saccharides shall be expressed as inverted saccharides: weight of inverted saccharides = weight of glucose + weight of fructose + weight of sucrose x 1.05.

([6]) The weight of added saccharides shall be expressed as inverted saccharides: weight of inverted saccharides = weight of glucose + weight of fructose + weight of sucrose x 1.05.

SECTION D

Oenological practices for phase three referred to in paragraph 1 of Article 2.27

The oenological practices in Japan for phase three referred to in paragraph 1 of Article 2.27 shall comprise the following:

— acid calcium phosphate (calcium dihydrogen phosphate);

— acid potassium phosphate (dipotassium hydrogen phosphate and potassium dihydrogen phosphate);

— activated acid clay;

— agar;

— ammonia;

— ammonium phosphate (ammonium dihydrogen phosphate);

— calcium chloride;

— carrageenan;

— collagen;

— erythorbic acid;

— magnesium chloride;

— magnesium sulfate;

— phosphoric acid;

— potassium carbonate;

— sodium alginate;

— sodium bicarbonate;

— sodium carbonate;

— sodium chloride (salt);

— sodium erythorbate; and

— wheat flour.

ANNEX 3-A

INTRODUCTORY NOTES TO PRODUCT SPECIFIC RULES OF ORIGIN

Note 1

General principles

1. This Annex sets out the general rules for the applicable requirements of Annex 3-B provided for in subparagraph 1(c) of Article 3.2.

2. For the purposes of this Annex and Annex 3-B, the requirements for a product to be originating in accordance with subparagraph 1(c) of Article 3.2 are a change in tariff classification, a production process, a maximum value of non-originating materials, a minimum regional value content, or any other requirement specified in this Annex and Annex 3-B.

3. Reference to weight in a product specific rule of origin means the net weight, which is the weight of a material or a product, not including the weight of packaging.

4. This Annex, Annex 3-B and Annex 3-E are based on the Harmonized System, as amended on 1 January 2017.

Note 2

The structure of Annex 3-B

1. Notes on Sections or Chapters, where applicable, are read in conjunction with the product specific rules of origin for the relevant Section, Chapter, heading or subheading.

2. Each product specific rule of origin set out in Column 2 of Annex 3-B applies to the corresponding product identified in Column 1 of Annex 3-B.

3. If a product is subject to alternative product specific rules of origin, the product shall be originating if it satisfies one of the alternatives. If a product is subject to a product specific rule of origin that includes multiple requirements, the product shall be originating only if it satisfies all of the requirements.

4. For the purpose of this Annex and Annex 3-B,

   (a) 'Chapter' means the first two-digits in the tariff classification number under the Harmonized System;

   (b) 'heading' means the first four-digits in the tariff classification number under the Harmonized System;

   (c) 'Section' means a section of the Harmonized System; and

   (d) 'subheading' means the first six-digits in the tariff classification number under the Harmonized System.

5. For the purposes of product specific rules of origin, the following abbreviations apply [1]:

   'CC' means production from non-originating materials of any Chapter, except that of the product, or a change to the Chapter, heading or subheading from any other Chapter; this means that all non-originating materials used in the production of the product must undergo a change in tariff classification at the 2-digit level (i.e. a change in Chapter) of the Harmonized System.

   'CTH' means production from non-originating materials of any heading, except that of the product, or a change to the Chapter, heading or subheading from any other heading; this means that all non-originating materials used in the production of the product must undergo a change in tariff classification at the 4-digit level (i.e. a change in heading) of the Harmonized System.

   'CTSH' means production from non-originating materials of any subheading, except that of the product, or a change to the Chapter, heading or subheading from any other subheading; this means that all non-originating materials used in the production of the product must undergo a change in tariff classification at the 6-digit level (i.e. a change in sub-heading) of the Harmonized System.

[1] For greater certainty, if a requirement of a change in tariff classification provides for exception for a change from certain Chapters, headings or subheadings, none of the non originating materials of those Chapters, headings or subheadings may be used, individually or jointly.

Note 3

Application of Annex 3-B

1. Paragraph 3 of Article 3.2, concerning products having acquired originating status which are used in the production of other products, applies irrespective of whether or not this status has been acquired inside the same factory in a Party where those products are used.

2. If a product specific rule of origin provides that a specified non-originating material may not be used or that the value or weight of a specified non-originating material cannot exceed a specific threshold, those requirements do not apply to non-originating materials classified elsewhere in the Harmonized System.

3. If a product specific rule of origin provides that a product shall be produced from a particular material, this does not prevent the use of other materials which cannot satisfy the requirement because of their inherent nature.

Note 4

Calculation of a maximum value of non-originating materials and of a minimum regional value content

Definitions:

1. For the purposes of product specific rules of origin:

   (a) 'customs value' means the value as determined in accordance with the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994;

   (b) 'EXW' means:

      (i) the ex-works price of the product paid or payable to the manufacturer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used and all other costs incurred in the production of a product minus any internal taxes which are, or may be, repaid when the product obtained is exported; or

      (ii) if there is no price paid or payable or if the actual price paid does not reflect all costs related to the production of the product which are actually incurred in the production of a product, the value of all the materials used and all other costs incurred in the production of the product in the exporting Party which:

         (A) include selling, general and administrative expenses, as well as profit, that can be reasonably allocated to the product; and

         (B) exclude the costs of freight, insurance, all other costs incurred in transporting the product and any internal taxes of the exporting Party which are, or may be, repaid when the product obtained is exported;

   (c) 'FOB' means:

      (i) the free on board price of the product paid or payable to the seller regardless of the mode of shipment, provided that the price includes the value of all the materials used and all other costs incurred in the production of a product and its transportation to the exportation port in the Party, minus any internal taxes which are, or may be, repaid when the product obtained is exported; or

      (ii) if there is no price paid or payable or if the actual price paid does not reflect all costs related to the production of the product which are actually incurred in the production of a product, the value of all the materials used and all other costs incurred in the production of the product in the exporting Party, and its transportation to the exportation port in the Party which:

         (A) include selling, general and administrative expenses, as well as profit, that can be reasonably allocated to the product, the costs of freight and insurance; and

         (B) exclude any internal taxes of the exporting Party which are, or may be, repaid when the product obtained is exported;

   (d) 'MaxNOM' means the maximum value of non-originating materials expressed as a percentage;

   (e) 'RVC' means the minimum regional value content of a product, expressed as a percentage; and

   (f) 'VNM' means the value of non-originating materials used in the production of the product which is its customs value at the time of importation including freight, insurance where appropriate, packing and all the other costs incurred in transporting the materials to the importation port in the Party where the producer of the product is located. Where it is not known and cannot be ascertained, the first ascertainable price paid for the non-originating materials in either Party is used.

2. For the calculation of MaxNOM and RVC, the following formulas apply:

$$\text{MaxNOM}(\%) = \frac{\text{VNM}}{\text{EXW}} \times 100$$

$$\text{RVC}(\%) = \frac{\text{FOB} - \text{VNM}}{\text{FOB}} \times 100$$

Note 5

Definitions of processes referred to in Sections V to VII in Annex 3-B

For the purposes of product specific rules of origin:

(a) 'biotechnological processing' means:

(i) biological or biotechnological culturing (including cell culture), hybridisation or genetic modification of micro-organisms (bacteria, viruses (including phages) etc.) or human, animal or plant cells; and

(ii) production, isolation or purification of cellular or intercellular structures (such as isolated genes, gene fragments and plasmids), or fermentation;

(b) 'change in particle size' means the deliberate and controlled modification in particle size of a product, other than by merely crushing or pressing, resulting in a product with a defined particle size, defined particle size distribution or defined surface area, which is relevant to the purposes of the resulting product and with physical or chemical characteristics different from those of the input materials;

(c) 'chemical reaction' means a process (including a biochemical processing) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule, with the exception of the following which are not considered to be chemical reactions for the purpose of this definition:

(i) dissolving in water or other solvents;

(ii) the elimination of solvents including solvent water; or

(iii) the addition or elimination of water of crystallisation;

(d) 'distillation' means:

(i) atmospheric distillation: a separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapour then condensed into different liquefied fractions; products produced from petroleum distillation may include liquefied petroleum gas, naphtha, gasoline, kerosene, diesel or heating oil, light gas oils and lubricating oil; and

(ii) vacuum distillation: distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation; vacuum distillation is used for distilling high-boiling and heat-sensitive materials such as heavy distillates in petroleum oils to produce light to heavy vacuum gas oils and residuum;

(e) 'isomer separation' means the isolation or separation of isomers from a mixture of isomers;

(f) 'mixing and blending' means the deliberate and proportionally controlled mixing or blending (including dispersing) of materials, other than the addition of diluents, only to conform to predetermined specifications which results in the production of a product having physical or chemical characteristics that are relevant to the purposes or uses of the product and are different from the input materials;

(g) 'production of standard materials' (including standard solutions) means a production of a preparation suitable for analytical, calibrating or referencing uses with precise degrees of purity or proportions certified by the manufacturer; and

(h) 'purification' means a process which results in the elimination of at least 80 per cent of the content of existing impurities.

Note 6

Definitions of terms used in Section XI of Annex 3-B

For the purposes of product specific rules of origin:

(a) 'man-made staple fibres' means synthetic or artificial filament tow, staple fibres or waste, of headings 55.01 to 55.07;

(b) 'natural fibres' means fibres other than synthetic or artificial fibres. Their use is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun; 'natural fibres' includes horsehair of heading 05.11, silk of headings 50.02 and 50.03, wool-fibres and fine or coarse animal hair of headings 51.01 to 51.05, cotton fibres of headings 52.01 to 52.03, and other vegetable fibres of headings 53.01 to 53.05;

(c) 'printing' means a technique by which an objectively assessed function, such as colour, design, or technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques; and

(d) 'printing (as standalone operation)' means a technique by which an objectively assessed function, such as colour, design, or technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques combined with at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling, shearing, singeing, process of air-tumbler, process of stenter, milling, steam and shrinking, and wet decatising), provided that the value of all the non-originating materials used does not exceed 50 per cent of the EXW or 45 per cent of the FOB of the product.

Note 7

Tolerances applicable to products containing two or more basic textile materials

1. For the purposes of this Note, basic textile materials are the following:

(a) silk;

(b) wool;

(c) coarse animal hair;

(d) fine animal hair;

(e) horsehair;

(f) cotton;

(g) paper-making materials and paper;

(h) flax;

(i) true hemp;

(j) jute and other textile bast fibres;

(k) sisal and other textile fibres of the genus Agave;

(l) coconut, abaca, ramie and other vegetable textile fibres;

(m) synthetic man-made filaments;

(n) artificial man-made filaments;

(o) current-conducting filaments;

(p) synthetic man-made staple fibres of polypropylene;

(q) synthetic man-made staple fibres of polyester;

(r) synthetic man-made staple fibres of polyamide;

(s) synthetic man-made staple fibres of polyacrylonitrile;

(t) synthetic man-made staple fibres of polyimide;

(u) synthetic man-made staple fibres of polytetrafluoroethylene;

(v) synthetic man-made staple fibres of poly (phenylene sulphide);

(w) synthetic man-made staple fibres of poly (vinyl chloride);

(x) other synthetic man-made staple fibres;

(y) artificial man-made staple fibres of viscose;

(z) other artificial man-made staple fibres;

(aa) yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped;

(bb) yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped;

(cc) products of heading 56.05 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film irrespective of whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film;

(dd) other products of heading 56.05;

(ee) glass fibres; and

(ff) metal fibres.

2. Where reference to this Note is made in Annex 3-B, the requirements set out in its Column 2 shall not apply, as a tolerance, to non-originating basic textile materials which are used in the production of a product, provided that:

(a) the product contains two or more basic textile materials; and

(b) the weight of the non-originating basic textile materials, taken together, does not exceed 10 per cent of the total weight of all the basic textile materials used.

For example:

For a woollen fabric of heading 51.12 containing woollen yarn of heading 51.07, synthetic yarn of staple fibres of heading 55.09 and materials other than basic textile materials, non-originating woollen yarn which does not satisfy the requirement set out in Annex 3-B, or non-originating synthetic yarn which does not satisfy the requirement set out in Annex 3-B, or a combination of both, may be used, provided that their total weight does not exceed 10 per cent of the weight of all the basic textile materials.

3. Notwithstanding Note 7.2 (b), for products containing 'yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped', the maximum tolerance is 20 per cent. However, the percentage of the other non-originating basic textile materials shall not exceed 10 per cent.

4. Notwithstanding Note 7.2 (b), for products containing 'strip consisting of a core of aluminium foil or of a core of plastic film irrespective of whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film', the maximum tolerance is 30 per cent. However, the percentage of the other non-originating basic textile materials shall not exceed 10 per cent.

5. For a product of headings 51.06 to 51.10 and headings 52.04 to 52.07, non-originating man-made fibres may be used in the process of spinning of natural fibres, provided that their total weight does not exceed 40 per cent of the weight of the product.

Note 8

Other tolerances applicable to certain textile products

1. Where reference to this Note is made in Annex 3-B, non-originating textile materials (with the exception of linings and interlinings) which do not satisfy the requirements set out in its Column 2 for a made-up textile product may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 per cent of the EXW or FOB of the product.

2. Non-originating materials which are not classified in Chapters 50 to 63 may be used without restriction in the production of textile products classified in Chapters 61 to 63, whether or not they contain textiles.

For example:

If a requirement set out in Annex 3-B provides that yarn shall be used, for a certain textile item (such as trousers), this does not prevent the use of non-originating metal items (such as buttons), because metal items are not classified in Chapters 50 to 63. For the same reasons, it does not prevent the use of non-originating slide fasteners, even though slide-fasteners normally contain textiles.

3. Where a requirement set out in Annex 3-B consists in a maximum value of non-originating materials, the value of the non-originating materials which are not classified in Chapters 50 to 63 shall be taken into account in the calculation of the value of the non-originating materials.

ANNEX 3-B

PRODUCT SPECIFIC RULES OF ORIGIN

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
SECTION I	LIVE ANIMALS; ANIMAL PRODUCTS
Chapter 1	Live animals
01.01-01.06	All animals of Chapter 1 are wholly obtained.
Chapter 2	Meat and edible meat offal
02.01-02.10	Production in which all the materials of Chapters 1 and 2 used are wholly obtained.
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates
– Atlantic Bluefin tuna (*Thunnus thynnus*):	All Atlantic Bluefin tuna (*Thunnus thynnus*) is wholly obtained; or production in which Atlantic Bluefin tuna (*Thunnus thynnus*) is subject to caging in farms with subsequent feeding and fattening/farming for a minimum period of 3 months in a Party. The duration of the fattening or farming shall be established according to the date of the caging operation and the date of harvesting recorded in the electronic Bluefin tuna Catch Document (eBCD) of the International Commission for the Conservation of Atlantic Tunas (ICCAT).
– Others:	All fish and crustaceans, molluscs and other aquatic invertebrates are wholly obtained.
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included
04.01-04.10	Production in which all the materials of Chapter 4 used are wholly obtained.
Chapter 5	Products of animal origin, not elsewhere specified or included
05.01-05.11	CTH
SECTION II	VEGETABLE PRODUCTS
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
06.01-06.04	Production in which all the materials of Chapter 6 used are wholly obtained.
Chapter 7	Edible vegetables and certain roots and tubers
07.01-07.14	Production in which all the materials of Chapter 7 used are wholly obtained.
Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons
08.01-08.14	Production in which all the materials of Chapter 8 used are wholly obtained.
Chapter 9	Coffee, tea, maté and spices
09.01	CTSH; or Blending.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
0902.10-0902.20	Production in which all the materials of subheadings 0902.10 and 0902.20 used are wholly obtained.
0902.30-0903.00	CTSH; or Blending.
09.04-09.10	CTSH; or Blending, crushing or grinding.
Chapter 10	Cereals
10.01-10.08	Production in which all the materials of Chapter 10 used are wholly obtained.
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten
11.01-11.09	Production in which all the materials of Chapters 10 and 11, headings 07.01, 07.13, 07.14 and 23.03, subheading 0710.10 and dried potatoes of subheading 0712.90 used are wholly obtained.
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder
12.01	CTH
12.02-12.14	CTH except from heading 12.01.
Chapter 13	Lac; gums, resins and other vegetable saps and extracts
1301.20-1302.19	CTH
1302.20	CTSH; however, non-originating pectic substances may be used.
1302.31	CTH
1302.32	CTSH; however, non-originating mucilages and thickeners derived from locust beans may be used.
1302.39	CTH
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included
14.01-14.04	Production in which all the materials of Chapter 14 used are wholly obtained.
SECTION III	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes
15.01-15.06	CTH
15.07	Production in which all the materials of headings 12.01 and 15.07 used are wholly obtained.
15.08	CTH
15.09-15.10	Production in which all the vegetable materials used are wholly obtained.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
15.11-15.13	CTH
15.14	
– Rape or Colza oil and its fractions:	Production in which all the materials of headings 12.05 and 15.14 used are wholly obtained.
– Mustard oil and its fractions:	CTH
15.15	
– Rice bran oil and its fractions:	Production in which all the materials of headings 10.06 and 15.15 used are wholly obtained.
– Others:	CTH
1516.10-1517.10	CTH
1517.90	
– Mixed vegetable oils not further processed:	CC
– Others:	CTH
15.18-15.22	CTH
SECTION IV	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates
16.01-16.02	Production in which all the materials of Chapters 2, 3 and 16 and heading 10.06 used are wholly obtained.
16.03	Production in which all the materials of Chapters 2, 3 and 16 used are wholly obtained.
16.04-16.05	Production in which all the materials of Chapters 2, 3 and 16 and heading 10.06 used are wholly obtained.
Chapter 17	Sugars and sugar confectionery
17.01	CTH
17.02	CTH, provided that: — the weight of non-originating materials of heading 04.04 used does not exceed 10 % of the weight of the product; — the total weight of non-originating materials of headings 11.01 to 11.08 used does not exceed 10 % of the weight of the product; and — the total weight of non-originating materials of headings 17.01 and 17.03 used does not exceed 20 % of the weight of the product.
17.03	CTH
17.04	CTH, provided that the total weight of the non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 18	Cocoa and cocoa preparations
18.01-18.05	CTH
18.06	CTH, provided that: — the total weight of non-originating materials of Chapter 4 and heading 19.01 used does not exceed 10 % of the weight of the product; and — the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 30 % of the weight of the product.
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products
19.01	CC, provided that: — the weight of non-originating materials of Chapter 4 used does not exceed 10 % of the weight of the product; — the total weight of non-originating materials of headings 10.01, 10.03, 10.06 and 11.01 to 11.08 used does not exceed 10 % of the weight of the product; and — the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20 % of the weight of the product.
19.02	CC, provided that: — the total weight of non-originating materials of Chapters 2, 3 and 16 used does not exceed 10 % of the weight of the product; — the weight of non-originating materials of heading 10.01 used does not exceed 90 % of the weight of the product; and — the total weight of non-originating materials of headings 10.06 and 11.01 to 11.08 used does not exceed 10 % of the weight of the product.
19.03	CC, provided that the total weight of non-originating materials of headings 10.06 and 11.01 to 11.08 used does not exceed 10 % of the weight of the product.
19.04	CC, provided that: — the weight of non-originating materials of Chapter 4 used does not exceed 10 % of the weight of the product; — the total weight of non-originating materials of headings 10.01, 10.03, 10.06 and 11.01 to 11.08 used does not exceed 10 % of the weight of the product; and — the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 30 % of the weight of the product.
19.05	CTH, provided that: — the weight of non-originating materials of Chapter 4 used does not exceed 10 % of the weight of the product; — the total weight of non-originating materials of headings 10.03, 10.06 and 11.01 to 11.08 used does not exceed 10 % of the weight of the product; and — the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 30 % of the weight of the product.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants
20.01	CC
20.02-20.03	Production in which all the materials of Chapter 7 used are wholly obtained.
20.04-20.08	CTH, provided that beans (*Vigna* spp., *Phaseolus* spp.), peas (*Pisum sativum*), pineapples, oranges, potatoes and asparagus used are wholly obtained.
20.09	CTH, provided that pineapples, oranges, tomatoes, apples and grapes used are wholly obtained.
Chapter 21	Miscellaneous edible preparations
21.01	CC, provided that: — the total weight of non-originating materials of Chapter 4 and heading 19.01 used does not exceed 10 % of the weight of the product; — the weight of non-originating materials of heading 10.03 used does not exceed 10 % of the weight of the product; and — the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product.
2102.10-2103.10	CTH
2103.20	CC except from headings 07.02 and 20.02.
2103.30	CTSH; however, non-originating mustard flour may be used.
2103.90	CTSH
21.04	CTH
21.05	CTH, provided that: — the total weight of non-originating materials of Chapter 4 and heading 19.01 used does not exceed 10 % of the weight of the product; and — the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20 % of the weight of the product.
21.06	CTH, provided that: — the materials of Konnyaku of subheading 1212.99 used are wholly obtained; — the total weight of non-originating materials of Chapter 4 and heading 19.01 used does not exceed 10 % of the weight of the product; — the weight of non-originating materials of heading 10.01 used does not exceed 30 % of the weight of the product; — the weight of non-originating materials of heading 10.03 used does not exceed 10 % of the weight of the product; — the weight of non-originating materials of heading 10.06 used does not exceed 10 % of the weight of the product; and — the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 30 % of the weight of the product.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 22	Beverages, spirits and vinegar
22.01	CTH
22.02	CTH, provided that: — the total weight of non-originating materials of Chapter 4 and heading 19.01 used does not exceed 10 % of the weight of the product; and — the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product.
22.03-22.08	CTH except from headings 22.07 and 22.08, provided that: — all the materials of subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained; — the weight of non-originating materials of Chapter 4 used does not exceed 40 % of the weight of the product; and — the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product.
22.09	CTH except from headings 22.07 and 22.08, provided that all the materials of heading 10.06 and subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained.
Chapter 23	Residues and waste from the food industries; prepared animal fodder
23.01	CTH
23.02-23.03	CTH, provided that the weight of non-originating materials of Chapter 10 used does not exceed 20 % of the weight of the product.
23.04-23.08	CTH
23.09	CTH, provided that: — all the materials of Chapters 2 and 3 used are wholly obtained; — the total weight of non-originating materials of Chapter 4 and heading 19.01 used does not exceed 10 % of the weight of the product; — the total weight of non-originating materials of Chapters 10 and 11 and headings 23.02 and 23.03 used does not exceed 10 % of the weight of the product; and — the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 30 % of the weight of the product.
Chapter 24	Tobacco and manufactured tobacco substitutes
24.01	CC
2402.10	CTH, provided that the weight of non-originating materials of Chapter 24 used does not exceed 30 % of the weight of the product.
2402.20-2403.99	CTH; MaxNOM 35 % (EXW); or RVC 70 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
SECTION V	MINERAL PRODUCTS Section note: For definitions of horizontal processing rules within this Section, see Note 5 of Annex 3-A.
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement
25.01	CTH
25.02-25.30	CTH; MaxNOM 70 % (EXW); or RVC 35 % (FOB).
Chapter 26	Ores, slag and ash
26.01-26.21	CTH
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes
27.01-27.09	CTH; A chemical reaction or mixing and blending is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
27.10	CTH except from biodiesel of subheadings 3824.99 and 3826.00; or Distillation or a chemical reaction is undergone, provided that biodiesel (including hydrotreated vegetable oil) of heading 27.10 and subheadings 3824.99 and 3826.00 used is obtained by esterification, transesterification or hydrotreatment.
27.11	CTSH; or A chemical reaction is undergone.
27.12-27.15	CTH; A chemical reaction or mixing and blending is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
SECTION VI	PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES Section note: For definitions of horizontal processing rules within this Section, see Note 5 of Annex 3-A.
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes
28.01-28.53	CTSH; A chemical reaction, purification, production of standard materials, or isomer separation is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 29	Organic chemicals
2901.10-2905.42	CTSH; A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
2905.43-2905.44	CTH except from heading 17.02 and subheading 3824.60.
2905.45	CTH; however, non-originating materials of subheading 2905.45 may be used, provided that their total value does not exceed 20 % of the EXW or 15 % of the FOB of the product; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
2905.49-2905.59	CTSH; A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
2906.11	CTSH
2906.12-2918.13	CTSH; A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
2918.14-2918.15	CTSH
2918.16-2922.41	CTSH; A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
2922.42	CTSH
2922.43-2923.10	CTSH; A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
2923.20	CTSH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
2923.30-2924.24	CTSH; A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
2924.25-2924.29	CTSH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
2925.11-2938.10	CTSH; A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
2938.90	CTSH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
29.39	CTSH; A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
29.40	CTSH
29.41-29.42	CTSH; A chemical reaction, purification, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 30	Pharmaceutical products
30.01-30.06	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, a change in particle size, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 31	Fertilisers
31.01-31.04	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
31.05	
– Sodium nitrate – Calcium cyanamide – Potassium sulphate – Magnesium potassium sulphate	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
– Others	CTH and MaxNOM 50 % (EXW); or CTH and RVC 55 % (FOB); however, non-originating materials of heading 31.05 may be used, provided that their total value does not exceed 20 % of the EXW or 15 % of the FOB of the product; MaxNOM 40 % (EXW); or RVC 65 % (FOB).
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks
32.01-32.05	CTSH; A chemical reaction, purification, mixing and blending, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
3206.11-3206.19	CTH; however, non-originating materials of heading 32.06 may be used, provided that their total value does not exceed 20 % of the EXW or 15 % of the FOB of the product; MaxNOM 40 % (EXW); or RVC 65 % (FOB).
3206.20-3215.90	CTSH; A chemical reaction, purification, mixing and blending, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations
3301.12-3302.10	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
3302.90-3303.00	CTSH; A chemical reaction, purification, mixing and blending, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
33.04	CTSH; A chemical reaction, purification, mixing and blending, a change in particle size, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB)
33.05-33.07	CTSH; A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster
34.01-34.07	CTSH; A chemical reaction, purification, production of standard materials or isomer separation is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes
35.01	CTH
3502.11 - 3502.19	CTH except from headings 04.07 and 04.08.
3502.20 – 3504.00	CTH
35.05	CC except from heading 11.08.
35.06-35.07	CTSH; A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations
36.01-36.06	CTSH; A chemical reaction, production of standard materials or isomer separation is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 37	Photographic or cinematographic goods
37.01-37.07	CTSH; A chemical reaction, production of standard materials or isomer separation is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 38	Miscellaneous chemical products
38.01-38.08	CTSH; A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
3809.10	CTH except from headings 11.08 and 35.05.
3809.91-3822.00	CTSH; A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
38.23	CTSH
3824.10-3824.50	CTSH; A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
3824.60	CTH except from heading 17.02 and subheadings 2905.43 and 2905.44.
3824.71-3824.91	CTSH; A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
3824.99	
– Biodiesel	Production in which biodiesel is obtained through transesterification, esterification or hydro-treatment.
– Others	CTSH; A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
38.25	CTSH; A chemical reaction, purification, production of standard materials, isomer separation or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
38.26	Production in which biodiesel is obtained through transesterification, esterification or hydro-treatment.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
SECTION VII	PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF Section note: For definitions of horizontal processing rules within this Section, see Note 5 of Annex 3-A.
Chapter 39	Plastics and articles thereof
39.01-39.03	CTSH; A chemical reaction is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
39.04-39.06	CTSH; A chemical reaction or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
39.07-39.08	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
39.09-39.10	CTSH; A chemical reaction or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
39.11	CTSH; A chemical reaction is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
39.12-39.15	CTSH; A chemical reaction or biotechnological processing is undergone; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
39.16-39.26	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 40	Rubber and articles thereof
40.01 – 40.11	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
4012.11-4012.19	CTSH; Retreading of used tyres; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
4012.20-4017.00	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
SECTION VIII	RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLE OF ANIMAL GUT(OTHER THAN SILK-WORM GUT)
Chapter 41	Raw hides and skins (other than furskins) and leather
41.01-41.03	CC
4104.11- 4104.19	CTH
4104.41-4104.49	CTSH except from subheadings 4104.41 to 4104.49.
4105.10	CTH
4105.30	CTSH
4106.21	CTH
4106.22	CTSH
4106.31	CTH
4106.32	CTSH
4106.40	
– A product in the wet state:	CTH
– A product in the dry state:	CTH; or Production from non-originating materials in the wet state.
4106.91	CTH
4106.92	CTSH
41.07-41.13	CTH; however, non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32 and 4106.92 may be used, provided that a re-tanning operation of the tanned or crust hides and skins in the dry state takes place.
41.14-41.15	CTH
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)
42.01-42.06	CC; CTH and MaxNOM 45 % (EXW); or CTH and RVC 60 % (FOB).
Chapter 43	Furskins and artificial fur; manufactures thereof
43.01	CC
43.02-43.04	CTH

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
SECTION IX	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK
Chapter 44	Wood and articles of wood; wood charcoal
44.01-44.21	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 45	Cork and articles of cork
45.01-45.04	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork
4601.21-4601.22	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
4601.29	CC except from Chapter 14.
4601.92-4601.93	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
4601.94	CC except from Chapter 14.
4601.99-4602.12	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
4602.19	CC except from Chapter 14.
4602.90	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
SECTION X	PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard
47.01-47.07	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard
48.01-48.23	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans
49.01-49.11	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
SECTION XI	TEXTILES AND TEXTILE ARTICLES Section note: For definitions of terms used for and tolerances applicable to certain products made of textile materials, see Notes 6, 7 and 8 of Annex 3-A.
Chapter 50	Silk
50.01	CTH
50.02	CTH except from heading 50.01.
50.03	
– Carded or combed:	Carding or combing of silk waste.
– Others:	CTH
50.04-50.05	Spinning of natural fibres; Extrusion of man-made continuous filament combined with spinning; Extrusion of man-made continuous filament combined with twisting; or Twisting combined with any mechanical operation.
50.06	
– Silk yarn and yarn spun from silk waste:	Spinning of natural fibres; Extrusion of man-made continuous filament combined with spinning; Extrusion of man-made continuous filament combined with twisting; or Twisting combined with any mechanical operation.
– Silk-worm gut:	CTH
50.07	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Twisting or any mechanical operation combined with weaving; Weaving combined with dyeing; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric
51.01-51.05	CTH
51.06-51.10	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
51.11-51.13	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Weaving combined with dyeing; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
Chapter 52	Cotton
52.01-52.03	CTH
52.04-52.07	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
52.08-52.12	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Twisting or any mechanical operation combined with weaving; Weaving combined with dyeing or with coating or with laminating; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn
53.01-53.05	CTH
53.06-53.08	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
53.09-53.11	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Weaving combined with dyeing or with coating or with laminating: Yarn dyeing combined with weaving: Weaving combined with printing; or Printing (as standalone operation).
Chapter 54	Man-made filaments; strip and the like of man-made textile materials
54.01-54.06	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
54.07-54.08	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Yarn dyeing combined with weaving; Weaving combined with dyeing or with coating or with laminating; Twisting or any mechanical operation combined with weaving; Weaving combined with printing; or Printing (as standalone operation).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 55	Man-made staple fibres
55.01-55.07	Extrusion of man-made fibres.
55.08-55.11	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
55.12-55.16	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Twisting or any mechanical operation combined with weaving; Weaving combined with dyeing or with coating or with laminating; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
56.01	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; Flocking combined with dyeing or with printing; or Coating, flocking, laminating, or metalising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing), provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.
56.02	
– Needleloom felt:	Extrusion of man-made fibres combined with fabric formation; however: — non-originating polypropylene filament of heading 54.02; — non-originating polypropylene fibres of heading 55.03 or 55.06; or — non-originating polypropylene filament tow of heading 55.01; of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the EXW or 35 % of the FOB of the product; or Non-woven fabric formation alone in the case of felt made from natural fibres.
– Others:	Extrusion of man-made fibres combined with fabric formation; or Non-woven fabric formation alone in the case of other felt made from natural fibres.
5603.11-5603.14	Production from — directionally or randomly oriented filaments; or — substances or polymers of natural or man-made origin; followed in both cases by bonding into a nonwoven.
5603.91-5603.94	Production from — directionally or randomly oriented staple fibres; or — chopped yarns, of natural or man-made origin; followed in both cases by bonding into a nonwoven.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
5604.10	Production from rubber thread or cord, not textile covered.
5604.90	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
56.05	Spinning of natural or man-made staple fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
56.06	Extrusion of man-made fibres combined with spinning; Twisting combined with gimping; Spinning of natural or man-made staple fibres; or Flocking combined with dyeing.
56.07-56.09	Spinning of natural fibres; or Extrusion of man-made fibres combined with spinning.
Chapter 57	Carpets and other textile floor coverings Chapter note: For products of this Chapter jute fabric may be used as a backing.
57.01-57.05	Spinning of natural or man-made staple fibres combined with weaving or with tufting; Extrusion of man-made filament yarn combined with weaving or with tufting; Production from coir yarn or sisal yarn or jute yarn or classical ring spun viscose yarn; Tufting combined with dyeing or with printing; Flocking combined with dyeing or with printing; or Extrusion of man-made fibres combined with nonwoven techniques including needle punching.
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
58.01-58.04	Spinning of natural or man-made staple fibres combined with weaving or with tufting; Extrusion of man-made filament yarn combined with weaving or with tufting; Weaving combined with dyeing or with flocking or with coating or with laminating or with metalising; Tufting combined with dyeing or with printing; Flocking combined with dyeing or with printing; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
58.05	CTH
58.06-58.09	Spinning of natural or man-made staple fibres combined with weaving or with tufting; Extrusion of man-made filament yarn combined with weaving or with tufting;

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
	Weaving combined with dyeing or with flocking or with coating or with laminating or with metalising; Tufting combined with dyeing or with printing; Flocking combined with dyeing or with printing; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
58.10	Embroidering in which the value of non-originating materials of any heading, except that of the product, used does not exceed 50 % of the EXW or 45 % of the FOB of the product.
58.11	Spinning of natural or man-made staple fibres combined with weaving or with tufting; Extrusion of man-made filament yarn combined with weaving or with tufting; Weaving combined with dyeing or with flocking or with coating or with laminating or with metalising; Tufting combined with dyeing or with printing; Flocking combined with dyeing or with printing; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
59.01	Weaving combined with dyeing or with flocking or with coating or with laminating or with metalising; or Flocking combined with dyeing or with printing.
59.02	
– Containing not more than 90 % by weight of textile materials:	Weaving
– Others:	Extrusion of man-made fibres combined with weaving.
59.03	Weaving combined with impregnating or with coating or with covering or with laminating or with metalising; Weaving combined with printing; or Printing (as standalone operation).
59.04	Weaving combined with dyeing or with coating or with laminating or with metalising.
59.05	
– Impregnated, coated, covered or laminated with rubber, plastics or other materials:	Weaving, knitting or non-woven fabric formation combined with impregnating or with coating or with covering or with laminating or with metalising.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
– Others:	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Weaving, knitting or nonwoven fabric formation combined with dyeing or with coating or with laminating; Weaving combined with printing; or Printing (as standalone operation).
59.06	
– Knitted or crocheted fabrics:	Spinning of natural or man-made staple fibres combined with knitting or with crocheting; Extrusion of man-made filament yarn combined with knitting or with crocheting; Knitting or crocheting combined with rubberising; or Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.
– Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials:	Extrusion of man-made fibres combined with weaving.
– Others:	Weaving, knitting or nonwoven process combined with dyeing or with coating or with rubberising; Yarn dyeing combined with weaving, knitting or nonwoven process; or Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.
59.07	Weaving, knitting or nonwoven fabric formation combined with dyeing or with printing or with coating or with impregnating or with covering; Flocking combined with dyeing or with printing; or Printing (as standalone operation).
59.08	
– Incandescent gas mantles, impregnated:	Production from tubular knitted or crocheted gas-mantle fabric.
– Others:	CTH
59.09-59.11	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made fibres combined with weaving; Weaving combined with dyeing or with coating or with laminating; or Coating, flocking, laminating or metalising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 60	Knitted or crocheted fabrics
60.01-60.06	Spinning of natural or man-made staple fibres combined with knitting or with crocheting; Extrusion of man-made filament yarn combined with knitting or with crocheting; Knitting or crocheting combined with dyeing or with flocking or with coating or with laminating or with printing; Flocking combined with dyeing or with printing; Yarn dyeing combined with knitting or with crocheting; or Twisting or texturing combined with knitting or with crocheting provided that the value of non-originating non-twisted or non-textured yarns used does not exceed 50 % of the EXW or 45 % of the FOB of the product.
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted
61.01-61.17	
– Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form:	Knitting or crocheting combined with making-up including cutting of fabric.
– Others:	Spinning of natural or man-made staple fibres combined with knitting or with crocheting; Extrusion of man-made filament yarn combined with knitting or with crocheting; or Knitting and making-up in one operation.
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted
62.01	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.02	
– Embroidered:	Weaving combined with making-up including cutting of fabric; or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product.
– Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.03	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.04	
– Embroidered:	Weaving combined with making-up including cutting of fabric; or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
– Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.05	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.06	
– Embroidered:	Weaving combined with making-up including cutting of fabric; or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product.
– Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.07-62.08	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.09	
– Embroidered:	Weaving combined with making-up including cutting of fabric; or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product.
– Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.10	
– Fire-resistant equipment of fabric covered with foil of aluminised polyester:	Weaving combined with making-up including cutting of fabric; or Coating or laminating combined with making-up including cutting of fabric, provided that the value of non-originating uncoated or unlaminated fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product.
– Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.11	
– Women's or girls' garments, embroidered:	Weaving combined with making-up including cutting of fabric; or Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product.
– Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
62.12	
– Knitted or crocheted obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form:	Knitting combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
– Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.13-62.14	
– Embroidered	Weaving combined with making-up including cutting of fabric; Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product; or Making-up including cutting of fabric preceded by printing (as standalone operation).
– Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.15	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.16	
– Fire-resistant equipment of fabric covered with foil of aluminised polyester:	Weaving combined with making-up including cutting of fabric; or Coating or laminating combined with making-up including cutting of fabric, provided that the value of non-originating uncoated or unlaminated fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product.
– Others:	Weaving combined with making-up including cutting of fabric: or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.17	
– Embroidered:	Weaving combined with making-up including cutting of fabric; Production from unembroidered fabric, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product; or Making-up including cutting of fabric preceded by printing (as standalone operation).
– Fire-resistant equipment of fabric covered with foil of aluminised polyester:	Weaving combined with making-up including cutting of fabric; or Coating or laminating combined with making-up including cutting of fabric, provided that the value of non-originating uncoated or unlaminated fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
– Interlinings for collars and cuffs, cut out:	CTH, provided that the value of all the non-originating materials used does not exceed 40 % of the EXW or 35 % of the FOB of the product.
– Others:	Weaving combined with making-up including cutting of fabric.
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags
63.01-63.04	
– Of felt, of nonwovens:	Nonwoven fabric formation combined with making-up including cutting of fabric.
– Others:	
– – Embroidered:	Weaving or knitting or crocheting combined with making-up including cutting of fabric; or Production from unembroidered fabric (other than knitted or crocheted), provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product.
– – Others:	Weaving, knitting or crocheting combined with making-up including cutting of fabric.
63.05	Extrusion of man-made fibres or spinning of natural or man-made staple fibres, combined with weaving or with knitting and making-up including cutting of fabric.
63.06	
– Of nonwovens:	Nonwoven fabric formation combined with making-up including cutting of fabric.
– Others:	Weaving combined with making-up including cutting of fabric.
63.07	MaxNOM 40 % (EXW); or RVC 65 % (FOB).
63.08	Each item in the set must satisfy the rule which would apply to it if it were not included in the set; however, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the EXW or FOB of the set.
63.09-63.10	CTH
SECTION XII	FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR
Chapter 64	Footwear, gaiters and the like; parts of such articles
64.01-64.06	CC; CTH except from headings 64.01 to 64.05 and from assemblies of uppers affixed to inner soles of subheading 6406.90 and MaxNOM 50 % (EXW); or CTH except from headings 64.01 to 64.05 and from assemblies of uppers affixed to inner soles of subheading 6406.90 and RVC 55 % (FOB).
Chapter 65	Headgear and parts thereof
65.01-65.07	CTH

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof
66.01-66.03	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair
67.01-67.04	CTH
SECTION XIII	ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials
68.01-68.15	CTH; MaxNOM 70 % (EXW); or RVC 35 % (FOB).
Chapter 69	Ceramic products
69.01-69.14	CTH
Chapter 70	Glass and glassware
70.01-70.05	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
70.06	
– Coated glass-plate substrates:	CTH; or Production from non-coated glass-plate substrate of heading 70.06.
– Others:	CTH except from headings 70.02 to 70.05.
70.07 ([1]) -70.09	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
70.10	
– Glass and glassware, container made of glass:	CTH; however, non-originating materials of heading 70.10 may be used, provided that their total value does not exceed 15 % of the EXW or the FOB of the product.
– Others:	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
70.11	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

([1]) For the products of subheadings 7007.11 and 7007.21, see also Appendix 3-B-1.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
70.13	CTH; however, non-originating materials of heading 70.13 may be used provided that their total value does not exceed 15 % of the EXW or the FOB of the product.
70.14-70.17	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
7018.10	CTH
7018.20	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
7018.90	CTH
70.19-70.20	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
SECTION XIV	NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN
Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin
71.01	CC
71.02-71.04	CTSH
71.05	CTH
71.06	
– Unwrought:	CTH except from headings 71.06, 71.08 and 71.10; Electrolytic, thermal or chemical separation of precious metals of headings 71.06, 71.08 and 71.10; or Fusion or alloying of precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification.
– Semi-manufactured or in powder form:	Production from unwrought precious metals.
71.07	
– Metals clad with precious metals, semi-manufactured:	Production from metals clad with precious metals, unwrought.
– Others:	CTH
71.08	
– Unwrought:	CTH except from headings 71.06, 71.08 and 71.10; Electrolytic, thermal or chemical separation of precious metals of headings 71.06, 71.08 and 71.10; or Fusion or alloying of precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification.
– Semi-manufactured or in powder form:	Production from unwrought precious metals.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
71.09	
– Metals clad with precious metals, semi-manufactured:	Production from metals clad with precious metals, unwrought.
– Others:	CTH
71.10	
– Unwrought:	CTH except from headings 71.06, 71.08 and 71.10; Electrolytic, thermal or chemical separation of precious metals of headings 71.06, 71.08 and 71.10; or Fusion or alloying of precious metals of headings 71.06, 71.08 and 71.10 with each other or with base metals or purification.
– Semi-manufactured or in powder form:	Production from unwrought precious metals.
71.11	
– Metals clad with precious metals, semi-manufactured:	Production from metals clad with precious metals, unwrought.
– Others:	CTH
71.12	CTH
71.13-71.17	CTH except from headings 71.13 to 71.17; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
71.18	CTH
SECTION XV	BASE METALS AND ARTICLES OF BASE METAL
Chapter 72	Iron and steel
72.01-72.06	CTH
72.07	CTH except from heading 72.06.
72.08-72.17	CTH except from headings 72.08 to 72.17.
7218.10	CTH
7218.91-7218.99	CTH except from heading 72.06.
72.19-72.23	CTH except from headings 72.19 to 72.23.
7224.10	CTH
7224.90	CTH except from heading 72.06.
72.25-72.29	CTH except from headings 72.25 to 72.29.
Chapter 73	Articles of iron or steel
7301.10	CC except from headings 72.08 to 72.17.
7301.20	CTH
73.02	CC except from headings 72.08 to 72.17.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
73.03	CTH
73.04-73.06	CC except from headings 72.13 to 72.17, 72.21 to 72.23 and 72.25 to 72.29.
73.07	
– Tube or pipe fittings of stainless steel:	CTH except from forged blanks of heading 72.07; however, non-originating forged blanks of heading 72.07 may be used provided that their value does not exceed 50 % of the EXW or 45 % of the FOB of the product.
– Others:	CTH
73.08	CTH except from subheading 7301.20; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
7309.00-7315.19	CTH
7315.20	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
7315.81-7319.90	CTH
7320.10	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
7320.20-7326.90	CTH
Chapter 74	Copper and articles thereof
74.01-74.02	CTH
74.03	CTSH
74.04-74.19	CTH
Chapter 75	Nickel and articles thereof
75.01-75.04	CTSH
75.05-75.08	CTH
Chapter 76	Aluminium and articles thereof
76.01	CTSH
76.02-76.06	CTH and MaxNOM 50 % (EXW); or CTH and RVC 55 % (FOB).
76.07	CTH except from heading 76.06.
7608.10-7616.91	CTH and MaxNOM 50 % (EXW); or CTH and RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
7616.99	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 78	Lead and articles thereof
7801.10	CTSH
7801.91-7801.99	CTH except from heading 78.02.
78.02-78.04	CTH
78.06	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 79	Zinc and articles thereof
79.01-79.07	CTH
Chapter 80	Tin and articles thereof
80.01-80.07	CTH
Chapter 81	Other base metals; cermets; articles thereof
81.01-81.13	CTSH; or Production from non-originating materials of any heading by the use of refining, smelting or thermal metal forming.
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal
8201.10-8205.70	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
8205.90	CTH; however, non-originating tools of heading 82.05 may be incorporated into the set, provided that their total value does not exceed 15 % of the EXW or the FOB of the set.
82.06	CTH except from headings 82.02 to 82.05; however, non-originating tools of headings 82.02 to 82.05 may be incorporated into the set, provided that their total value does not exceed 15 % of the EXW or the FOB of the set.
82.07-82.15	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 83	Miscellaneous articles of base metal
83.01-83.11	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
SECTION XVI	MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof
84.01-84.06	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
84.07-84.08 ([1])	MaxNOM 50 % (EXW); or RVC 55 % (FOB).
84.09-84.24	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
84.25-84.30	CTH except from heading 84.31; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
84.31-84.43	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
84.44-84.47	CTH except from heading 84.48; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
84.48-84.55	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
84.56-84.65	CTH except from heading 84.66; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
84.66-84.68	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
84.70-84.72	CTH except from heading 84.73; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
84.73-84.87	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

([1]) For headings 84.07 to 84.08, see also Appendix 3-B-1.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles
85.01-85.02	CTH except from heading 85.03; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
85.03-85.18	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
85.19-85.21	CTH except from heading 85.22; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
85.22-85.23	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
85.25-85.28	CTH except from heading 85.29; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
85.29-85.34	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
85.35-85.37	CTH except from heading 85.38; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
85.38-85.39	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
8540.11-8540.12	CTSH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
8540.20-8540.99	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
8541.10-8541.60	CTSH; Non-originating materials used undergo a diffusion; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
8541.90	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
8542.31-8542.39	CTSH; Non-originating materials used undergo a diffusion; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
8542.90-8543.90	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
8544.11-8544.60	CTH except from headings 74.08, 74.13, 76.05 and 76.14; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
8544.70	CTH except from headings 70.02 and 90.01; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
85.45-85.48	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
SECTION XVII	VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds
86.01-86.09	CTH except from heading 86.07; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof
87.01 -87.07 ([1])	MaxNOM 45 % (EXW); or RVC 60 % (FOB).
87.08 ([2])	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
87.09-87.11	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
87.12	MaxNOM 45 % (EXW); or RVC 60 % (FOB).
87.13-87.16	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).

([1]) For headings 87.01 to 87.07, see also Appendix 3-B-1.
([2]) For heading 87.08, see also Appendix 3-B-1.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
Chapter 88	Aircraft, spacecraft, and parts thereof
88.01-88.05	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 89	Ships, boats and floating structures
89.01-89.08	CTH except from hull(s) of heading 89.06; MaxNOM 40 % (EXW); or RVC 65 % (FOB).
SECTION XVIII	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof
9001.10-9001.40	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
9001.50	CTH; Production in which one of the following operations is made: — surfacing of the semi-finished lens into a finished ophthalmic lens with optical corrective power meant to be mounted on a pair of spectacles; or — coating of the lens through appropriated treatments to improve vision and ensure protection of the wearer; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
9001.90-9033.00	CTH except from heading 96.20; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 91	Clocks and watches and parts thereof
9101.11-9113.20	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
9113.90	CTH
91.14	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 92	Musical instruments; parts and accessories of such articles
92.01-92.09	MaxNOM 50 % (EXW); or RVC 55 % (FOB).

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
SECTION XIX	ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF
Chapter 93	Arms and ammunition; parts and accessories thereof
93.01-93.07	MaxNOM 50 % (EXW); or RVC 55 % (FOB).
SECTION XX	MISCELLANEOUS MANUFACTURED ARTICLES
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings
9401.10-9401.80	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
9401.90	CC
94.02-94.06	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 95	Toys, games and sports requisites; parts and accessories thereof
95.03-95.05	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
95.06	
– Golf clubs and parts thereof:	CTH; however non-originating roughly-shaped blocks for making golf-club heads may be used.
– Others:	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
95.07-95.08	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
Chapter 96	Miscellaneous manufactured articles
96.01	CC
96.02-96.04	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
96.05	Each item in the set shall satisfy the rule which would apply to it if it were not included in the set, provided that non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the EXW or the FOB of the set.

Column 1 Harmonized System classification (2017) including specific description	Column 2 Product specific rule of origin
96.06-96.20	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB).
SECTION XXI	WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES
Chapter 97	Works of art, collectors' pieces and antiques
97.01-97.06	CTH

APPENDIX 3-B-1

PROVISIONS RELATED TO CERTAIN VEHICLES AND PARTS OF VEHICLES

SECTION 1

Supplier's declarations

Where a supplier in Japan provides a producer in Japan of the products of headings 84.07 and 84.08 and headings 87.01 to 87.08 with the information necessary to determine the originating status of the products, a supplier's declaration may be provided by the supplier.

SECTION 2

Interim threshold of product specific rules of origin for vehicles and parts of vehicles

1. For the purpose of this Section, 'year' means, with respect to the first year, the twelve-month period from the date of entry into force of this Agreement, and with respect to each subsequent year, the twelve-month period after the end of the previous year.

2. For vehicles of heading 87.03, each Party shall apply the following rule:

From the first year until the end of the third year	From the fourth year until the end of the sixth year	From the beginning of the seventh year
MaxNOM 55 % (EXW); or RVC 50 % (FOB)	MaxNOM 50 % (EXW); or RVC 55 % (FOB)	MaxNOM 45 % (EXW); or RVC 60 % (FOB)

3. The interim threshold set out in the tables of subparagraphs (a) to (c) applies to products directly exported from a Party to the other Party and does not apply to products incorporated into a complete vehicle as materials in the exporting Party:

(a) For parts of vehicles of headings 84.07 and 84.08, each Party shall apply the following rule:

From the first year until the end of the third year	From the beginning of the fourth year
MaxNOM 60 % (EXW); or RVC 45 % (FOB)	MaxNOM 50 % (EXW); or RVC 55 % (FOB)

(b) For parts of vehicles of headings 87.06 and 87.07, each Party shall apply the following rule:

From the first year until the end of the fifth year	From the beginning of sixth year
MaxNOM 55 % (EXW); or RVC 50 % (FOB)	MaxNOM 45 % (EXW); or RVC 60 % (FOB)

(c) For parts of vehicles of heading 87.08, each Party shall apply the following rule:

From the first year until the end of the third year	From the beginning of the fourth year
CTH; MaxNOM 60 % (EXW); or RVC 45 % (FOB)	CTH; MaxNOM 50 % (EXW); or RVC 55 % (FOB)

SECTION 3

Application of the product specific rules of origin for certain motor vehicles through production processes related to certain parts

1. For the purpose of satisfying the product specific rule of origin of Column 2 in Annex 3-B applicable to motor vehicles of subheadings 8703.21 to 8703.90, a material listed in Column (i) in the table below used in the production of those motor vehicles shall be considered originating in a Party if:

   (a) it meets the product specific rule of origin of Column 2 in Annex 3-B applicable to that material; or

   (b) the production process related to that material, as laid down in Column (ii) in the table below, is carried out in a Party.

Table

Column (i) Harmonized System Classification (2017) including specific description ([1])	Column (ii) Related production process
7007.11	Tempering of a non-originating material provided that non-originating materials of heading 70.07 are not used.
7007.21	Tempering or laminating of a non-originating material provided that non-originating materials of heading 70.07 are not used.
8707.10 – Bodies in white ([2]) in steel, for the motor vehicles of subheadings 8703.21 to 8703.90	Production from non-originating semi-finished steel products of headings 72.07, 72.18 and 72.24 ([3]).
8708.10 – Bumpers (not including parts thereof)	All non-originating polymer and flat-rolled products used shall be moulded or stamped.

([1]) Where a specific description of a material is included in Column (i), the related production process in Column (ii) applies only to that material.

([2]) For the purposes of this Section, 'bodies in white' means bodies where the metal components have been joined together before painting; including assembly of:
— frame; and
— body parts; and
excluding assembly in the frame structure of:
— the engine;
— the chassis sub-assemblies, or trim (glass, seats, upholstery, electronics, etc.); or
— moving parts (doors, trunk, bonnet, as well as fenders).

([3]) In order to apply the related production process rule:
(a) the parts of the body in white listed below, to the extent they are constituent parts of the body in white, shall be made in steel:
— A, B and C pillars or equivalent part;
— side members or equivalent part;
— cross members or equivalent part;
— floor side rails or equivalent part;
— sides panels or equivalent part;
— roof side rails or equivalent part;
— dash board support or equivalent part;
— roof supports or equivalent part;
— rear wall or equivalent part;
— firewall or equivalent part;
— bumper beams or equivalent part; and
— floor pan or equivalent part; and
(b) parts or combinations of parts, whichever their name, as far as they fulfil the same function as the parts listed above, shall also be made in steel.

Column (i) Harmonized System Classification (2017) including specific description [1]	Column (ii) Related production process
8708.29	
– Body stampings (not including parts thereof)	All non-originating materials shall be moulded or stamped.
– Door assemblies (not including parts thereof)	All non-originating materials used to produce door skin or insole panel shall be moulded or stamped; and all non-originating door parts used shall be assembled; and non-originating materials of heading 87.08 shall not be used.
8708.50	
– Drive-axles with differential, whether or not provided with other transmission components	Drive shaft and differential gears are produced from non-originating flat-rolled metal; and non-originating materials of heading 87.08 shall not be used.
– Non-driving axles (not including parts thereof)	Non-driving axles are produced from non-originating flat-rolled metal; and non-originating materials of heading 87.08 shall not be used.

2. The application of paragraph 1 is without prejudice to the application of the provisions of Section A of Chapter 3 and Annex 3-A.

SECTION 4

Review of and consultations on the implementation of Section 3

1. After seven years from the entry into force of this Agreement, the Parties shall, on request of either Party on the basis of available information, jointly review the implementation of Section 3.

2. After the initiation of the review provided for in paragraph 1, a Party may request consultations with the other Party, provided that, based on facts and not merely on allegation, conjecture or remote possibility, there is evidence:

   (a) that imports of the products of subheadings 8703.21 to 8703.90 from the requested Party into the requesting Party have, by application of Section 3, significantly increased in absolute terms or relative to domestic production, or

   (b) of changes in patterns of sourcing after the entry into force of this Agreement which have had a negative effect on competition for domestic producers of directly competitive products in the requesting Party.

3. The Parties shall consult with a view to establishing the accuracy of the facts and identifying appropriate measures relating to the implementation of Section 3. Such measures shall not result in an expansion of the application of Section 3.

4. For greater certainty, in case of disagreement between the Parties on the application of this Section, a Party may have recourse to dispute settlement under Chapter 21.

SECTION 5

Relation with third countries

The Parties may decide that some or all materials of headings 84.07, 85.44 and 87.08 of the Harmonized System originating in a third country used in the production in a Party of a product of heading 87.03 of the Harmonized System are considered as originating materials under this Agreement, provided that:

(a) each Party has a trade agreement in force that forms a free-trade area with that third country, within the meaning of Article XXIV of GATT 1994;

[1] Where a specific description of a material is included in Column (i), the related production process in Column (ii) applies only to that material.

(b) an arrangement is in force between the Party and that third country on adequate administrative cooperation ensuring full implementation of this Section and that Party notifies the other Party of the arrangement; and

(c) the Parties agree on any other applicable conditions.

ANNEX 3-C

INFORMATION REFERRED TO IN ARTICLE 3.5

The information referred to in paragraph 4 of Article 3.5 shall be limited to the following elements:

(a) description and HS tariff classification number of the product supplied and of the non-originating materials used in its production;

(b) if value methods are applied in accordance with Annex 3-B, the value per unit and the total value of the product supplied and of the non-originating materials used in its production;

(c) if specific production processes are required in accordance with Annex 3-B, a description of the production carried out on the non-originating materials used; and

(d) a statement by the supplier that the elements of information referred to in paragraphs (a) to (c) are accurate and complete, the date on which the statement is provided, and printed name and address of the supplier.

ANNEX 3-D

TEXT OF THE STATEMENT ON ORIGIN

A statement on origin shall be made out using the text set out below in one of the following linguistic versions and in accordance with the laws and regulations of the exporting Party. If the statement on origin is handwritten, it shall be written in ink in printed characters. The statement on origin shall be drawn up in accordance with the respective footnotes. The footnotes do not have to be reproduced.

Japanese version

（期間..... から .....まで（注１））

この文書の対象となる産品の輸出者（輸出者参照番号.....（注２））は、別段の明示をする場合を除くほか、当該産品の原産地.....（注３）が特恵に係る原産地であることを申告する。

（用いられた原産性の基準（注４））

.....

（場所及び日付（注５））

.....

（輸出者の氏名又は名称（活字体によるもの））

.....

Bulgarian version

(Период: от ..... до ..... ([1]))

Износителят на продуктите, обхванати от този документ (износител № … ([2])), декларира, че освен когато е отбелязано друго, тези продукти са с/със … преференциален произход ([3]).

(Използвани критерии за произход ([4]))

.....

(Място и дата ([5]))

.....

(Наименование с печатни букви на износителя)

.....

Croatian version

(Razdoblje: od ..... do ..... ([1]))

Izvoznik proizvoda obuhvaćenih ovom ispravom (referentni broj izvoznika: ..... ([2])) izjavljuje da su, osim ako je drukčije izričito navedeno, ovi proizvodi ..... preferencijalnog podrijetla ([3]).

(Primijenjeni kriteriji podrijetla ([1]))

.....

(Mjesto i datum ([2]))

.....

(Ime izvoznika tiskanim slovima)

.....

Czech version

(Období: od ..... do ..... ([3]))

Vývozce výrobků uvedených v tomto dokumentu (referenční číslo vývozce ..... ([4])) prohlašuje, že kromě zřetelně označených, mají tyto výrobky preferenční původ v ..... ([5]).

(Použitá kritéria původu ([1]))

.....

(Místo a datum ([2]))

.....

(Jméno vývozce tiskacím písmem)

.....

Danish version

(Periode: fra ..... til ..... ([3]))

Eksportøren af varer, der er omfattet af nærværende dokument, (eksportørreferencenr. ..... ([4])), erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i ..... ([5]).

(Anvendte oprindelseskriterier ([1]))

.....

(Sted og dato ([2]))

.....

(Eksportørens navn med blokbogstaver)

.....

Dutch version

(Tijdvak: van ..... tot en met ..... ([3]))

De exporteur van de producten waarop dit document van toepassing is (referentienr. exporteur ..... ([4])) verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze producten van preferentiële oorsprong zijn uit ..... ([5]).

(Gebruikte oorsprongscriteria ([1]))

.....

(Plaats en datum ([2]))

.....

(Naam van de exporteur in blokletters)

.....

English version

(Period: from ..... to ..... ([3]))

The exporter of the products covered by this document (Exporter Reference No ..... ([4])) declares that, except where otherwise clearly indicated, these products are of ..... preferential origin ([5]).

(Origin criteria used ([1]))

.....

(Place and date ([1]))

.....

(Printed name of the exporter)

.....

Estonian version

(Ajavahemik: alates ..... kuni ..... ([2]))

Käesoleva dokumendiga hõlmatud toodete eksportija (eksportija viitenumber ..... ([3])) kinnitab, et välja arvatud selgelt osutatud juhtudel on need tooted ..... sooduspäritoluga ([4]).

(Kasutatud päritolukriteeriumid ([5]))

.....

(Koht ja kuupäev ([1]))

.....

(Eksportija nimi suurtähtedega)

.....

Finnish version

(..... ja ..... välinen aika ([2]))

Tässä asiakirjassa mainittujen tuotteiden viejä (viejän viitenumero ..... ([3])) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ..... alkuperätuotteita ([4]).

(Käytetyt alkuperäkriteerit ([5]))

.....

(Paikka ja päiväys ([1]))

.....

(Viejän nimi painokirjaimin)

.....

French version

(Période: du ..... au ..... ([2]))

L'exportateur des produits couverts par le présent document (nº de référence exportateur ..... ([3])) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ..... ([4]).

(Critères d'origine appliqués ([5]))

.....

(Lieu et date ([1]))

.....

(Nom en caractères d'imprimerie de l'exportateur)

.....

German version

(Zeitraum: von ..... bis ..... ([2]))

Der Ausführer (Referenznummer des Ausführers ..... ([3])) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anders angegeben, präferenzbegünstigte Ursprungswaren ..... ([4]) sind.

(Verwendete Ursprungskriterien ([5]))

.....

(Ort und Datum ([1]))

.....

(Name des Ausführers in Druckbuchstaben)

.....

Greek version

(Περίοδος: από ..... έως ..... ([1]))

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (αριθ. αναφοράς εξαγωγέα ..... ([2])) δηλώνει ότι, εκτός αν ρητά δηλώνεται διαφορετικά, αυτά τα προϊόντα είναι προτιμησιακής καταγωγής ..... ([3]).

(Χρησιμοποιούμενα κριτήρια καταγωγής ([4]))

.....

(Τόπος και ημερομηνία ([5]))

.....

(Επωνυμία του εξαγωγέα ολογράφως)

.....

Hungarian version

(Időszak: .....-tól ..... -ig ([1]))

A jelen okmányban szereplő áruk exportőre (az exportőr azonosító száma ..... ([2])) kijelentem, hogy egyértelmű eltérő jelzés hiányában az áruk preferenciális ..... ([3]) származásúak.

(Alkalmazott származási feltételek ([4]))

.....

(Hely és dátum ([5]))

.....

(Az exportőr nyomtatott neve)

.....

Italian version

(Periodo: dal ..... al ..... ([1]))

L'esportatore delle merci contemplate nel presente documento(numero di riferimento dell'esportatore ..... ([2])) dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale ..... ([3]).

(Criteri di origine usati ([4]))

.....

(Luogo e data ([5]))

.....

(Nome stampato dell'esportatore)

.....

Latvian version

(Laikposms: no ..... līdz ..... ([1]))

To produktu eksportētājs, kuri ietverti šajā dokumentā (eksportētāja atsauces numurs ..... ([2])), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir ..... preferenciāla izcelsme ([3]).

(Izmantotie izcelsmes kritēriji ([4]))

.....

(Vieta un datums ([5]))

.....

(Eksportētāja vārds vai nosaukums drukātiem burtiem)

.....

Lithuanian version

(Laikotarpis nuo ..... iki ..... ([1]))

Šiame dokumente išvardytų prekių eksportuotojas (Eksportuotojo registracijos Nr. ..... ([2])) deklaruoja, kad, jeigu aiškiai kitaip nenurodyta, tai yra ..... preferencinės kilmės prekės ([3]).

(Taikyti kilmės kriterijai ([4]))

.....

(Vieta ir data ([5]))

.....

(Atspausdintas eksportuotojo vardas ir pavardė (pavadinimas)

.....

Maltese version

(Perjodu: minn ..... sa ..... ([1]))

L-esportatur tal-prodotti koperti b'dan id-dokument (Numru ta' Referenza tal-Esportatur ..... ([2])) jiddikjara li, ħlief fejn indikat b'mod ċar li mhux hekk, dawn il-prodotti huma ta' oriġini preferenzjali ..... ([3]).

(Kriterji tal-oriġini użati ([4]))

.....

(Il-post u d-data ([5]))

.....

(L-isem stampat tal-esportatur)

.....

Polish version

(Okres: od ..... do ..... ([1]))

Eksporter produktów objętych niniejszym dokumentem (nr referencyjny eksportera ..... ([2])) deklaruje, że z wyjątkiem gdzie jest to wyraźnie określone, produkty te mają preferencyjne pochodzenie ..... ([3]).

(Zastosowane kryteria pochodzenia ([4]))

.....

(Miejsce i data ([5]))

.....

(Wydrukowana nazwa / imię i nazwisko eksportera)

.....

Portuguese version

(Período: de ..... a ..... ([1]))

O abaixo assinado, exportador dos produtos abrangidos pelo presente documento [referência do exportador n.º ..... ([2])], declara que, salvo indicação expressa em contrário, estes produtos são de ..... origem preferencial ([3]).

(Critérios de origem utilizados ([4]))

.....

(Local e data ([5]))

.....

(Nome impresso do exportador)

.....

Romanian version

(Perioada: de la ..... până la ..... (1))

Exportatorul produselor care fac obiectul prezentului document (numărul de referință al exportatorului ..... (2)) declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială ..... (3).

(Criteriile de origine utilizate (4))

.....

(Locul și data (5))

.....

(Numele exportatorului, în clar)

.....

Slovak version

(Obdobie: od ..... do ..... (1))

Vývozca výrobkov uvedených v tomto dokumente (referenčné číslo vývozcu ..... (2)) vyhlasuje, že pokiaľ nie je jasne uvedené inak, majú tieto výrobky preferenčný pôvod v ..... (3).

(Použité kritériá pôvodu (4))

.....

(Miesto a dátum (5))

.....

(Meno vývozcu tlačenými písmenami)

.....

Slovenian version

(Obdobje: od ..... do ..... (1))

Izvoznik blaga, zajetega s tem dokumentom (referenčna št. izvoznika ..... (2)), izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno ..... poreklo (3).

(Uporabljeni kriteriji glede porekla (4))

.....

(Kraj in datum (5))

.....

(Natisnjeno ime izvoznika)

.....

Spanish version

(Período: del ..... al ..... (1))

El exportador de los productos incluidos en el presente documento (número de referencia del exportador ..... (2)) declara que, excepto donde se indique claramente lo contrario, estos productos son de origen preferencial ..... (3).

(Criterios de origen aplicados (4))

.....

(Lugar y fecha (5))

.....

(Nombre impreso del exportador)

.....

Swedish version

(Period: Från den ..... till den ..... ([1]))

Exportören av de varor som omfattas av detta dokument (exportörens referensnummer ..... ([2])) försäkrar att dessa varor, om inte annat tydligt markerats, ... har förmånsberättigande ursprung ([3]).

(Ursprungskriterier som använts ([4]))

.....

(Plats och datum ([5]))

.....

(Exportörens namn, med tryckbokstäver)

.....

([1]) If the statement on origin is completed for multiple shipments of identical originating products within the meaning of subparagraph 5(b) of Article 3.17, indicate the period for which the statement on origin will apply. That period shall not exceed 12 months. All importations of the product must occur within the period indicated. Where a period is not applicable, the field can be left blank.

([2]) Indicate the reference number through which the exporter is identified. For the European Union exporter, this will be the number assigned in accordance with the laws and regulations of the European Union. For the Japanese exporter, this will be the Japan Corporate Number. Where the exporter has not been assigned a number, this field may be left blank.

([3]) Indicate the origin of the product; the European Union or Japan.

([4]) Indicate, depending on the case, one or more of the following codes;

'A' for a product referred to in subparagraph 1(a) of Article 3.2;

'B' for a product referred to in subparagraph 1(b) of Article 3.2;

'C' for a product referred to in subparagraph 1(c) of Article 3.2, with the following additional information on the type of product specific requirement actually applied to the product;

- '1' for a change in tariff classification rule;
- '2' for a maximum value of non-originating materials or a minimum regional value content rule;
- '3' for a specific production process rule; or
- '4' in case of application of the provisions of Section 3 of Appendix 3-B-1;

'D' for accumulation referred to in Article 3.5; or

'E' for tolerances referred to in Article 3.6.

([5]) Place and date may be omitted if the information is contained on the document itself.

ANNEX 3-E

ON THE PRINCIPALITY OF ANDORRA

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonized System shall be accepted by Japan as originating in the European Union within the meaning of this Agreement.

2. Paragraph 1 applies provided that, by virtue of the customs union established by Council Decision 90/680/EEC of 26 November 1990 on the conclusion of an agreement in the form of an exchange of letters between the European Economic Community and the Principality of Andorra, the Principality of Andorra applies to products originating in Japan the same preferential tariff treatment as the European Union applies to such products.

3. Chapter 3 applies *mutatis mutandis* for the purposes of this Annex.

ANNEX 3-F

ON THE REPUBLIC OF SAN MARINO

1. Products originating in the Republic of San Marino shall be accepted by Japan as originating in the European Union within the meaning of this Agreement.

2. Paragraph 1 applies provided that, by virtue of the Agreement on Cooperation and Customs Union between the European Economic Community and the Republic of San Marino, done at Brussels on 16 December 1991, the Republic of San Marino applies to products originating in Japan the same preferential tariff treatment as the European Union applies to such products.

3. Chapter 3 applies *mutatis mutandis* for the purposes of this Annex.

ANNEX 6

FOOD ADDITIVES

The Parties, in furtherance of Chapter 6, recognise the importance of transparency and predictability with respect to the application and approval procedures for food additives, reaffirm and undertake the following:

1. Recognising that relevant guidelines on food additives are available on an official website, free of charge, the Parties are encouraged to make those guidelines available in English. On request of a Party, the other Party will consider translating a specific guideline in English if possible.

2. Information requirements of each Party are to be limited to what is necessary for the approval of a food additive.

3. Relevant international standards and guidelines including their scope, definitions and principles, as well as the risk assessments of the international bodies, on food additives, enzymes, processing aids or nutrients, for the approval of such food additives are to be taken into account by each Party.

4. Affirming that a Party may legitimately expect that the other Party conducts the approval procedure according to the standard processing period, each Party undertakes that:

   (a) the authorisation of food additives is conducted and completed without undue delay; and

   (b) the standard processing period of each procedure for the approval of a food additive is published.

5. If their respective approval procedures for food additives undergo significant changes, the Parties shall apply the procedures set out in Article 6.11.

6. Nothing in this Annex shall be construed as preventing the Parties from establishing, maintaining, amending or modifying their respective approval procedures in line with the provisions of Chapter 6.

7. A Party may apply the procedures of consultation and dispute settlement under Chapter 21 for matters under this Annex, subject to and in conformity with the relevant provisions of Chapter 6.

ANNEX 8-A

REGULATORY COOPERATION ON FINANCIAL REGULATION

Regulatory cooperation

1. The Parties shall work together bilaterally and in international bodies with the objective of further strengthening global financial stability, fair and efficient markets and the protection of investors, depositors, policy-holders or persons to whom a fiduciary duty is owed by a financial service supplier (hereinafter referred to in this Annex as 'regulatory cooperation').

2. In their regulatory cooperation, the Parties shall base themselves on the principles and prudential standards agreed at multilateral level and follow the principles set out in paragraphs 5 to 12 as implemented in the framework envisaged in paragraphs 19 to 21.

Scope of regulatory cooperation

3. Regulatory cooperation shall cover the entire area of financial services, which shall also include accounting and auditing frameworks, unless otherwise agreed by the Parties.

4. This Annex shall be without prejudice to the distribution and exercise of competences of regulatory and supervisory authorities of the Parties. The Parties recognise that their regulatory cooperation should be based on due consideration of differences in market structures and business models that may exist between the Parties in the area of financial services.

Principles of regulatory cooperation

5. Each Party shall make its best endeavours to ensure that internationally agreed standards for regulation and supervision in the area of financial services are implemented and applied in its territory. Those internationally agreed standards are, *inter alia*, the standards and principles issued by the Basel Committee on Banking Supervision, the International Association of Insurance Supervisors, the International Organization of Securities Commissions, and the Financial Stability Board.

6. The Parties shall make their best endeavours to achieve mutual compatibility of their respective regulatory and supervisory frameworks for financial services in a way that supports the objectives referred to in paragraphs 1 and 2.

7. Without prejudice to its own legislative processes, each Party shall make its best endeavours to offer the other Party an opportunity to be informed at an early stage and to provide comments on its planned regulatory initiatives in the area of financial services that may be of relevance to the other Party.

8. The Parties shall be able, wherever possible, to rely on each other's rules and supervision. The foregoing shall be without prejudice to each Party's right to assess, on the basis of its own rules, in particular criteria for reliance, the regulatory and supervisory framework of the other Party with a view to establishing reliance. For the purposes of any such assessment, a Party shall not require that rules and supervision of the other Party are identical to its own rules and supervision, but shall base its assessment on regulatory outcomes.

9. The Parties shall keep each other informed of how they provide for effective supervision and enforcement of rules for implementing internationally agreed standards or any other rules, in particular in the areas where one of the Parties relies on the regulatory and supervisory framework of the other Party.

10. Each Party shall, in the process of formulating its planned regulatory initiatives in the area of financial services, give due consideration to the impacts of that initiative on market operators and the jurisdiction of the other Party.

11. Each Party shall examine a measure which has been brought to its attention by a specific written request of the other Party and which may have an impact on the ability of market operators to provide financial services within the territories of the Parties, with a view to rendering, insofar as possible, the measure mutually compatible.

12. Each Party may rescind at any time its decision to rely on the regulatory and supervisory framework of the other Party and revert to the application and enforcement of its own rules, if rules and supervision of the other Party are no longer equivalent in outcome, if the other Party fails to enforce its rules effectively or if there is insufficient cooperation of the other Party in the supervision of financial institutions. The Parties shall consult with each other in an appropriate manner prior to reverting to the application and enforcement of their own rules.

Joint European Union-Japan financial regulatory forum

13. The Parties hereby establish the Joint European Union-Japan financial regulatory forum at the date of entry into force of this Agreement (hereinafter referred to in this Annex as 'the forum').

14. The forum is in charge of steering regulatory cooperation between the Parties. In particular, the forum takes stock of progress and undertakes forward planning of regulatory cooperation. The forum shall observe the principles of regulatory cooperation set out in paragraphs 5 to 12 as implemented in the framework envisaged in paragraphs 19 to 21.

15. The forum shall be composed of representatives of both the European Commission and the Government of Japan, including the Financial Services Agency, which are at technical level in charge of financial services regulatory issues. Without prejudice to the right of each Party to decide on the composition of its representation in the forum, each Party may request the other Party to invite representatives from other financial regulatory or supervisory authorities within the territory of the other Party with a view to contributing to the forum's discussions and preparatory work in matters related to the activity of those financial regulatory or supervisory authorities. The other Party should give positive consideration to such request.

16. The meetings of the forum will be co-chaired by senior officials of the European Commission and the Financial Services Agency of Japan.

17. Each Party in the forum shall designate a contact point to facilitate regulatory cooperation. The forum may establish expert working groups to examine specific issues.

18. The meetings of the forum shall be held alternately in Tokyo, Japan and in Brussels, Belgium, at least once a year, and whenever the members of the forum consider it necessary.

Framework for regulatory cooperation

19. The forum shall develop and apply a framework for regulatory cooperation in order to implement the principles set out in paragraphs 5 to 12.

20. The framework for regulatory cooperation shall include:

(a) a mechanism for information exchange and consultation with the other Party, in appropriate forms, on planned regulatory initiatives, without prejudice to the legislative and administrative processes of each Party;

(b) guidelines on reliance on each other's regulatory and supervisory framework, if possible adapted for each specific area of financial regulation;

(c) a procedure for examining a measure referred to in paragraph 11 which has been brought to a Party's attention by a specific request of the other Party;

(d) guidelines on the governance of the forum;

(e) a process for the technical mediation referred to in paragraphs 22 to 26; and

(f) if so agreed, any other arrangements to enhance regulatory cooperation.

21. The framework for regulatory cooperation may also envisage specific arrangements to facilitate cooperation in cross-border supervision and enforcement.

Technical mediation

22. The provisions of this Annex shall not be subject to dispute settlement under Chapter 21.

23. Without prejudice to paragraph 22, each Party may request in writing the other Party to initiate a process of technical mediation with respect to the principles of regulatory cooperation set out in paragraphs 5 to 12. The process of technical mediation may be initiated only after the Parties agree on its use in a specific matter.

24. Upon agreement of the Parties to initiate the process pursuant to paragraph 23, the forum shall establish a working group for technical mediation. That working group shall be composed of representatives of each Party and shall be chaired by a mediator with relevant expertise who shall be independent of both Parties and who shall be appointed by the forum.

25. The chair appointed pursuant to paragraph 24 shall submit a report with the results of the technical mediation to the co-chairs of the forum.

26. The Parties shall act in good faith in any attempt to resolve any dispute arising under this Annex.

ANNEX 8-B

SCHEDULES FOR CHAPTER 8

ANNEX I

RESERVATIONS FOR EXISTING MEASURES

Schedule of the European Union

Headnotes

1. The Schedule of the European Union sets out, under Articles 8.12 and 8.18 the reservations taken by the European Union with respect to existing measures that do not conform with obligations imposed by:

   (a) Article 8.7 or 8.15;

   (b) Article 8.8 or 8.16;

   (c) Article 8.9 or 8.17;

   (d) Article 8.10; or

   (e) Article 8.11.

2. The reservations of a Party are without prejudice to the rights and obligations of the Parties under GATS.

3. Each reservation sets out the following elements:

   (a) 'sector' refers to the general sector in which the reservation is taken;

   (b) 'sub-sector' refers to the specific sector in which the reservation is taken;

   (c) 'industry classification' refers, where applicable, to the activity covered by the reservation according to the CPC, ISIC Rev. 3.1, or as expressly otherwise described in that reservation;

   (d) 'type of reservation' specifies the obligation referred to in paragraph 1 for which a reservation is taken;

   (e) 'level of government' indicates the level of government maintaining the measure for which a reservation is taken;

   (f) 'measures' identifies the laws or other measures as qualified, where indicated, by the 'description' element for which the reservation is taken. A 'measure' cited in the 'measures' element:

      (i) means the measure as amended, continued or renewed as of the date of entry into force of this Agreement;

      (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and

      (iii) includes any laws or other measures which implement a directive at Member State level; and

   (g) 'description' sets out the non-conforming aspects of the existing measure for which the reservation is taken. It may also set out commitments for liberalisation.

4. In the interpretation of a reservation, all elements of the reservation shall be considered. A reservation shall be interpreted in the light of the relevant obligations of the Sections against which the reservation is taken. To the extent that:

   (a) the 'measures' element is qualified by a liberalisation commitment from the 'description' element the 'measures' element as so qualified shall prevail over all other elements; and

   (b) the 'measures' element is not so qualified the 'measures' element shall prevail over other elements unless a discrepancy between the 'measures' element and the other elements considered in their totality is so substantial and material that it would be unreasonable to conclude that the 'measures' element prevails, in which case the other elements shall prevail to the extent of that discrepancy.

5. For the purposes of the Schedule of the European Union, 'ISIC Rev. 3.1' means the International Standard Industrial Classification of All Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No.4, ISIC Rev. 3.1, 2002.

6. A reservation taken at the level of the European Union applies to a measure of the European Union, to a measure of a Member State of the European Union at the central level or to a measure of a government within a Member State of the European Union, unless the reservation excludes a Member State of the European Union. A reservation taken by a Member State of the European Union applies to a measure of a government at the central, regional or local level within that Member State. For the purposes of the reservations of Belgium, the central level of government covers the federal government and the governments of the regions and the communities as each of them holds equipollent legislative powers. For the purposes of the reservations of the European Union and its Member States, a regional level of government in Finland means the Åland Islands.

7. The schedule applies only to the territories of the European Union in accordance with subparagraph 1(a) of the Article 1.3 and is only relevant in the context of trade relations between the European Union and its Member States with Japan. It does not affect the rights and obligations of the Member States under European Union law.

8. The list of reservations below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures where they do not constitute a market access or a national treatment limitation within the meaning of Articles 8.7, 8.8, 8.15, and 8.16. Those measures (e.g. the need to obtain a licence, universal service obligations, the need to have recognised qualifications in regulated sectors, the need to pass specific examinations, including language examinations, and any non-discriminatory requirements that certain activities may not be carried out in protected zones or areas), even if not listed, apply in any case.

9. For greater certainty, for the European Union, the obligation to grant national treatment does not entail the requirement to extend to natural or juridical persons of Japan the treatment granted in a Member State, pursuant to the TFEU, or to any measure adopted pursuant to that Treaty, including their implementation in the Member States, to:

   (i) natural persons; or residents of a Member State; or

   (ii) juridical persons constituted; or organised under the law of another Member State; or of the European Union and having their registered office, central administration or principal place of business in a Member State.

   Such national treatment is granted to juridical persons which are constituted or organised under the law of a Member State or the European Union and have their registered office, central administration or principal place of business in a Member State, including those which are owned or controlled by natural or juridical persons of Japan.

10. For greater certainty, non-discriminatory measures do not constitute a market access limitation within the meaning of Articles 8.7 and 8.15 for:

   (a) a measure requiring the separation of the ownership of infrastructure from the ownership of the goods or services provided through that infrastructure to ensure fair competition, for example in the fields of energy, transportation and telecommunications;

   (b) a measure restricting the concentration of ownership to ensure fair competition;

   (c) a measure seeking to ensure the conservation and protection of natural resources and the environment, including a limitation on the availability, number and scope of concessions granted, and the imposition of a moratorium or ban;

   (d) a measure limiting the number of authorisations granted because of technical or physical constraints, for example telecommunications spectra and frequencies; or

   (e) a measure requiring that a certain percentage of the shareholders, owners, partners, or directors of an enterprise be qualified or practice a certain profession such as lawyers or accountants.

11. Measures affecting cabotage in maritime transport services are not listed in this Schedule as they are excluded from the scope of Section B of Chapter 8, pursuant to subparagraph 2(a) of Article 8.6 and Section C of Chapter 8, pursuant to subparagraph 2(a) of Article 8.14.

12. The following abbreviations are used in the list of reservations below:

EU European Union, including all its Member States
AT Austria
BE Belgium
BG Bulgaria
CY Cyprus
CZ Czech Republic
DE Germany
DK Denmark
EE Estonia
EL Greece
ES Spain
FI Finland
FR France
HR Croatia
HU Hungary
IE Ireland
IT Italy
LT Lithuania
LU Luxembourg
LV Latvia
MT Malta
NL Netherlands
PL Poland
PT Portugal
RO Romania
SE Sweden
SI Slovenia
SK Slovak Republic
UK United Kingdom

List of reservations:

Reservation No. 1 – All sectors

Reservation No. 2 – Professional services (all professions except health related)

Reservation No. 3 – Professional services (health related professions and retail of pharmaceuticals)

Reservation No. 4 – Research and development services

Reservation No. 5 – Real estate services

Reservation No. 6 – Business services

Reservation No. 7 – Communication services

Reservation No. 8 – Distribution services

Reservation No. 9 – Education services

Reservation No. 10 – Environmental services

Reservation No. 11 – Financial services

Reservation No. 12 – Health services and social services

Reservation No. 13 – Tourism and travel related services

Reservation No. 14 – Recreational, cultural and sporting services

Reservation No. 15 – Transport services and services auxiliary to transport services

Reservation No. 16 – Energy related activities

Reservation No. 17 – Agriculture, fishing and manufacturing

Reservation No. 1 – All sectors

Sector:	All sectors
Type of reservation:	Market access
	National treatment
	Most-favoured-nation treatment
	Prohibition of performance requirements
Section:	Investment liberalisation and Cross-border trade in services
Level of government:	EU/ Member State (unless otherwise specified)

Description:

(a) **Type of establishment**

With respect to Investment liberalisation – National treatment:

The **EU**: All companies or firms formed in accordance with the law and regulations of the European Union or of a Member State of the European Union and having their registered office, central administration or principal place of business within the European Union, including those established in the Member States of the European Union by investors of Japan, are entitled to receive the treatment accorded by Article 54 of the TFEU. Such treatment is not accorded to branches or agencies of companies or firms established outside the European Union.

Treatment granted to companies or firms formed by investors of Japan in accordance with the law of a Member State of the European Union, and having their registered office, central administration or principal place of business within the European Union, is without prejudice to any conditions or obligations, consistent with Section B, which may have been imposed on such companies or firms when they established in the European Union and which shall continue to apply.

Measures:

EU: Treaty on the Functioning of the European Union.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

The **EU** (applies also to the regional level of government): Any Member State, when selling or disposing of its equity interests in, or the assets of, an existing state enterprise or an existing governmental entity providing health, social or education services (CPC 93, 92), may prohibit or impose limitations on the ownership of such interests or assets, and on the ability of owners of such interests and assets to control any resulting enterprise, by entrepreneurs of Japan or their enterprises. With respect to such a sale or other disposition, any Member State of the European Union may adopt or maintain any measure relating to the nationality of senior management or members of the boards of directors, as well as any measure limiting the number of suppliers.

For the purposes of this reservation:

(i) any measure maintained or adopted after the date of entry into force of this Agreement that, at the time of the sale or other disposition, prohibits or imposes limitations on the ownership of equity interests or assets or imposes nationality requirements or imposes limitations on the numbers of suppliers described in this reservation shall be deemed to be an existing measure; and

(ii) 'state enterprise' means an enterprise owned or controlled through ownership interests by any Member State of the European Union and includes an enterprise established after the date of entry into force of this Agreement solely for the purposes of selling or disposing of equity interests in, or the assets of, an existing state enterprise or governmental entity.

Measures:

EU: As set out in the description element as indicated above.

With respect to Investment liberalisation – National treatment and Cross-border trade in services – Market access:

In **AT**: For the operation of a branch, non-European Economic Area (EEA) corporations must appoint at least one person responsible for its representation who is resident in Austria. Executives (managing directors, natural persons) responsible for the observance of the Austrian Trade Act (Gewerbeordnung) must be domiciled in Austria.

Measures:

AT: Aktiengesetz, BGBL. Nr. 98/1965, § 254 (2);

GmbH-Gesetz, RGBL. Nr. 58/1906, § 107 (2); and

Gewerbeordnung, BGBL. Nr. 194/1994, § 39 (2a).

In **BG**: Foreign legal persons, unless established under the legislation of a Member State of the European Union or of the Member State of the EEA, may conduct business and pursue activities if established in the Republic of Bulgaria in the form of a company registered in the Commercial Register. Establishment of branches is subject to authorisation.

Representative offices of foreign enterprises are to be registered with Bulgarian Chamber of Commerce and Industry and may not engage in economic activity but are only entitled to advertise their owner and act as representatives or agents.

Measures:

BG: Commercial Law, Article 17a; and

Law for Encouragement of Investments, Article 24.

In **EE**: A foreign company shall appoint a director or directors for a branch. A director of a branch must be a natural person with active legal capacity. The residence of at least one director of a branch must be in EEA or in the Swiss Confederation.

Measures:

EE: Äriseadustik (Commercial Code) § 385.

In **FI**: At least one of the partners in a general partnership or of general partners in a limited partnership needs to have residency in the EEA or, if the partner is a juridical person, be domiciled (no branches allowed) in the EEA. Exemptions may be granted by the registration authority.

To carry on trade as a private entrepreneur, residency in the EEA is required.

If a foreign organisation from a country outside the EEA intends to carry on a business or trade by establishing a branch in Finland, a trade permit is required.

Residency in the EEA is required for at least one of the ordinary and one of the deputy members of the board of directors and for the managing director. Company exemptions may be granted by the registration authority.

Measures:

FI: Laki elinkeinon harjoittamisen oikeudesta (Act on the Right to Carry on a Trade) (122/1919), s. 1;

Osuuskuntalaki (Co-Operatives Act) 1488/2001;

Osakeyhtiölaki (Limited Liabilities Company Act) (624/2006); and

Laki luottolaitostoiminnasta (Act on Credit Institutions) (121/2007).

In **SE**: A foreign company, which has not established a legal entity in Sweden or is conducting its business through a commercial agent, shall conduct its commercial operations through a branch, registered in Sweden, with independent management and separate accounts. The managing director and the vice-managing director, if appointed, of the branch, must reside in the EEA. A natural person not resident in the EEA, who conducts commercial operations in Sweden, shall appoint and register a resident representative responsible for the operations in Sweden. Separate accounts shall be kept for the operations in Sweden. The competent authority may in individual cases grant exemptions from the branch and residency requirements. Building projects with duration of less than a year, conducted by a company located or a natural person residing outside the EEA, are exempted from the requirements of establishing a branch or appointing a resident representative.

A Swedish limited liability company may be established by a natural person resident within the EEA, by a Swedish legal person or by a legal person that has been formed according to the legislation in a state within the EEA and that has its registered office, headquarters or principal place of business within the EEA. A partnership may be a founder, only if all owners with unlimited personal liability are resident within the EEA. Founders outside the EEA may apply for permission from the competent authority.

For limited liability companies and co-operative economic associations, at least 50 per cent of the members of the board of directors, at least 50 per cent of the deputy board members, the managing director, the vice-managing director, and at least one of the persons authorised to sign for the company, if any, must reside within the EEA. The competent authority may grant exemptions from this requirement. If none of the company's or society's representatives reside in Sweden, the board must appoint and register a person resident in Sweden, who has been authorised to receive servings on behalf of the company or society.

Corresponding conditions prevail for establishment of all other types of legal entities.

Measures:

SE: Lag om utländska filialer m.m (Foreign Branch Offices Act) (1992:160);

Aktiebolagslagen (Companies Act) (2005:551);

The Co-operative Economic Associations Act (1987:667); and

Act on European Economic Interest Groupings (1994:1927).

In **SK**: A foreign natural person whose name is to be registered in the Commercial Register as a person authorised to act on behalf of the entrepreneur is required to submit residence permit for Slovakia.

Measures:

SK: Act 513/1991 on Commercial Code (Article 21); and

Act no 404/2011 on Residence of Aliens (Articles 22 and 32).

With respect to Investment liberalisation – National treatment, Prohibition of performance requirements:

In **BG**: Established companies can employ third country nationals only for positions for which there is no requirement for Bulgarian nationality provided that the total number of third country nationals employed by them over the past 12 months does not exceed 10 per cent of the average number of Bulgarian nationals, nationals of other Member States of the European Union, of states parties to the Agreement on the European Economic Area or of the Swiss Confederation hired on an employment contract. Third country nationals cannot be employed on positions that require Bulgarian nationality. Economic needs test is required before employing third country nationals.

Measures:

BG: Labour Migration and Labour Mobility Act (Article 7).

With respect to Investment liberalisation – Market access, National treatment:

In **PL**: The scope of operations of a representative office may only encompass advertising and promotion of the foreign parent company represented by the office. For all sectors except legal services, non-European Union investors may undertake and conduct economic activity only in the form of a limited partnership, limited joint-stock partnership, limited liability company, and joint-stock company, while domestic companies have access also to the forms of non-commercial partnership companies (general partnership and unlimited liability partnership).

Measures:

PL: Act of 2 July 2004 on freedom of economic activity, Articles 13.3 and 95.1.

(b) **Acquisition of real estate**

With respect to Investment liberalisation – National treatment:

In **AT** (applies to the regional level of government): The acquisition, purchase and rental or leasing of real estate by non-European Union natural persons and enterprises requires authorisation by the competent regional authorities (Länder). Authorisation will only be granted if the acquisition is considered to be in the public (in particular economic, social and cultural) interest.

Measures:

AT: Burgenländisches Grundverkehrsgesetz, LGBL. Nr. 25/2007;

Kärntner Grundverkehrsgesetz, LGBL. Nr. 9/2004;

NÖ- Grundverkehrsgesetz, LGBL. 6800;

OÖ- Grundverkehrsgesetz, LGBL. Nr. 88/1994;

Salzburger Grundverkehrsgesetz, LGBL. Nr. 9/2002;

Steiermärkisches Grundverkehrsgesetz, LGBL. Nr. 134/1993;

Tiroler Grundverkehrsgesetz, LGBL. Nr. 61/1996;

Voralberger Grundverkehrsgesetz, LGBL. Nr. 42/2004; and

Wiener Ausländergrundverkehrsgesetz, LGBL. Nr. 11/1998.

With respect to Investment liberalisation – National treatment and Cross-border trade in services – Market access:

In **CZ**: Agricultural and forest land can be acquired by foreign natural persons having permanent residency in the Czech Republic and enterprises established in the Czech Republic.

Specific rules apply to agricultural and forest land under state ownership. State agricultural land can be acquired only by Czech nationals, by municipalities and by public universities (for training and research). Legal persons (regardless of the form or place of residence) can acquire state agriculture land from the state only if a building, which they already own, is built on it or if this land is indispensable for the use of such building. Only municipalities and public universities can acquire state forests.

Measures:

CZ: Act No. 95/1999 Coll. (on Conditions relating to the transfer of agricultural land and forests from the state ownership to ownership of other entities); and

Act No. 503/2012, Coll. on State Land Office.

In **DK**: Natural persons who are not resident in Denmark, and who have not previously been resident in Denmark for a total period of five years, must in accordance with the Danish Acquisition Act obtain permission from the Ministry of Justice to acquire title to real property in Denmark. This also applies for legal persons that are not registered in Denmark. For natural persons, acquisition of real property will be permitted if the applicant is going to use the real property as his or her primary residence. For legal persons that are not registered in Denmark, acquisition of real property will in general be permitted, if the acquisition is a prerequisite for the business activities of the purchaser.

Permission is also required if the applicant is going to use the real property as a secondary dwelling. Such permission will only be granted if the applicant through an overall and concrete assessment is regarded to have particular strong ties to Denmark.

Permission under the Acquisition Act is only granted for the acquisition of a specific real property.

Specifically, acquisition of agricultural land by natural or legal persons is also governed by the Danish Agricultural Holdings Act, which imposes restrictions on all persons, Danish or foreign, when acquiring agricultural property. Accordingly, any natural or legal person, who wishes to acquire agricultural real property, must also fulfil the requirements in this Act.

Measures:

DK: Danish Act on Acquisition of Real Property (Consolidation Act No. 265 of 21 March 2014 on Acquisition of Real Property);

Acquisition Executive Order (Executive Order No. 764 of 18 September 1995); and

Agricultural Holdings Act (Consolidation Act No. 26 of 14 January 2015).

In **HR**: Foreign companies are only allowed to acquire real estate for the supply of services if they are established and incorporated in Croatia as legal persons. Acquisition of real estate necessary for the supply of services by branches requires the approval of the Ministry of Justice. Agricultural land cannot be acquired by foreigners.

Measures:

HR: Law on Possession and other Material Rights (OG 91/96, 68/98, 137/99, 22/00, 73/00, 114/01, 79/06, 141/06, 146/08, 38/09 and 153/09);

Agricultural Land Act (OG 152/08, 25/09, 153/09, 21/10, 31/11 and 63/11), Article 2;

Ownership and other Proprietary Rights Act, Articles 354 to 358.b;

Agricultural Land Act; and

General Administrative Procedure Act.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment

In **CY**: Cypriots or persons of Cypriot origin, as well as nationals of a Member State of the European Union, are allowed to acquire any property in Cyprus without restrictions. A foreigner shall not acquire, otherwise than *mortis causa*, any immovable property without obtaining a permit from the Council of Ministers. For foreigners, where the acquisition of immovable property exceeds the extent necessary for the erection of a premises for a house or professional roof, or otherwise exceeds the extent of two donums (2,676 square meter), any permit granted by the Council of Ministers shall be subject to such terms, limitations, conditions and criteria which are set by Regulations made by the Council of Ministers and approved by the House of Representatives. A foreigner is any person who is not a citizen of the Republic of Cyprus, including a foreign controlled company. The term does not include foreigners of Cypriot origin or non-Cypriot spouses of citizens of the Republic of Cyprus.

Measures:

CY: Immovable Property Acquisition (Aliens) Law (Chapter 109), as amended by laws number 52 of 1969, 55 of 1972, 50 of 1990, 54(I) of 2003 and 161(I)/2011.

In **EL**: For foreign natural or legal persons, discretionary permission from the Ministry of Defence is needed for acquisition of real estate in the border regions either directly or through equity participation in a company which is not listed in the Greek Stock Exchange and which owns real estate in those regions, or any change in the persons of the stockholders of such company.

Measures:

EL: Law 1892/1990, as amended by Article 114 of Law 3978/2011, in combination, as far as the application is concerned, with the ministerial decision 110/3/330340/Σ.120/7-4-14 of the Ministry of Defense.

In **HU**: The purchase of real estate by non-residents is subject to obtaining authorisation from the appropriate administrative authority responsible for the geographical location of the property.

Measures:

HU: Government Decree No. 251/2014 (X. 2.) on the Acquisition by Foreign Nationals of Real Estate other than Land Used for Agricultural or Forestry Purposes; and

Act LXXVIII of 1993 (Paragraph 1/A).

In **MT**: Non-nationals of a Member State of the European Union may not acquire immovable property for commercial purposes. Companies with 25 per cent (or more) of non-European Union shareholding must obtain an authorisation from the competent authority (Minister responsible for Finance) to buy immovable property for commercial or business purposes. The competent authority will determine whether the proposed acquisition represents a net benefit to the Maltese economy.

Measures:

MT: Immovable Property (Acquisition by Non-Residents) Act (Cap. 246); and

Protocol No 6 of the EU Accession Treaty on the acquisition of secondary residences in Malta.

In **PL**: The acquisition of real estate, direct and indirect, by foreigners requires a permit. A permit is issued through an administrative decision by a minister competent in internal affairs, with the consent of the Minister of National Defence, and in the case of agricultural real estate, also with the consent of the Minister of Agriculture and Rural Development.

Measures:

PL: Law of 24th March 1920 on the Acquisition of Real Estate by Foreigners (Journal of Laws of 2016, item 1061 as amended).

With respect to Investment liberalisation – Market access, National treatment, Most-favoured-nation treatment:

In **LV**: Acquisition of urban land by nationals of Japan is permitted through incorporated companies registered in Latvia or other Member States of the European Union:

(i) if more than 50 per cent of their equity capital is owned by nationals of Member States of the European Union, the Latvian Government or a municipality, separately or in total;

(ii) if more than 50 per cent of their equity capital is owned by natural persons and companies of third country with whom Latvia has concluded bilateral agreements on promotion and reciprocal protection of investments and which have been approved by the Latvian Parliament before 31 December 1996;

(iii) if more than 50 per cent of their equity capital is possessed by natural persons and companies of third country with whom Latvia has concluded bilateral agreements on promotion and reciprocal protection of investments after 31 December 1996, if in those agreements the rights of Latvian natural persons and companies on acquisition of land in the respective third country have been determined;

(iv) if more than 50 per cent of their equity capital is possessed jointly by persons referred to in subparagraphs (i) to (iii); or

(v) which are public joint stock companies, if their shares thereof are quoted in the stock exchange.

Where Japan allows Latvian nationals and enterprises to purchase urban real estate in their territories, Latvia will allow nationals and enterprises of Japan to purchase urban real estate in Latvia under the same conditions as Latvian nationals.

Measures:

LV: Law on land reform in the cities of the Republic of Latvia, Section 20 and 21.

In **RO**: Foreign nationals, stateless persons and legal persons (other than nationals of a Member State of the European Union and nationals of a Member State of the EEA) may acquire property rights over lands, under the conditions regulated by international treaties, based on reciprocity. Foreign nationals, stateless persons and juridical persons may not acquire the property right over lands under more favourable conditions than those applicable to the national of a Member State of the European Union and to juridical persons established according to the legislation of a Member State of the European Union.

Measures:

RO: Law 17/2014 on some measures regulating the selling-buying agricultural land situated outside town and amending; and

Law No 268/2001 on the privatization of companies that own land in public ownership and private management of the state for agricultural and establishing the State Domains Agency, with subsequent amendments.

With respect to Investment liberalisation - National treatment, Most-favoured-nation treatment:

In **DE**: Certain conditions of reciprocity may apply for the acquisition of real estate.

Measures:

DE: Introductory Law to the Civil Code (Einführungsgesetz zum Bürgerlichen Gesetzbuche, EGBGB).

In **ES**: Foreign investment in activities directly relating to real estate investments for diplomatic missions by states that are not Member States of the European Union requires an administrative authorisation from the Spanish Council of Ministers, unless there is a reciprocal liberalisation agreement in place.

Measures:

ES: Royal Decree 664/1999 of 23 April 1999 relating to foreign investment.

Reservation No. 2 - Professional services (all professions except health-related)

Sector – sub-sector:	Professional services – legal services; patent agent, industrial property agent, intellectual property attorney; accounting and bookkeeping services; auditing services, taxation advisory services; architecture and urban planning services, engineering services and integrated engineering services
Industry classification:	CPC 861, 862, 863, 8671, 8672, 8673, 8674, part of 879
Type of reservation:	Market access
	National treatment
	Most-favoured-nation treatment
	Senior management and boards of directors
Section:	Investment liberalisation and Cross-border trade in services
Level of government:	EU/Member State (unless otherwise specified)

Description:

(a) **Legal services (part of CPC 861)**

For greater certainty, consistent with the Headnotes, in particular paragraph 9, requirements to register with a Bar may include a requirement to having obtained a law degree in the host country or equivalent, or having done some training under supervision of a licensed lawyer, or requiring upon membership an office or a post address within the Bar's jurisdiction. To the extent those requirements are non-discriminatory, they are not listed.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In **AT**: EEA or Swiss nationality as well as residency (commercial presence) is required for the practice of legal services in respect of domestic (European Union and Member State) law, including representation before courts. The practice of legal services in respect of public international law and home country law is only allowed on a cross-border basis. Only lawyers of EEA or Swiss nationality are allowed to provide legal services through commercial presence. Equity participation and shares in the operating result of any law firm by foreign lawyers (who must be fully qualified in their home country) is allowed up to 25 per cent; the rest must be held by fully qualified EEA or Swiss lawyers and only the latter may exercise decisive influence in the decision making of the law firm.

Measures:

AT: Rechtsanwaltsordnung (Lawyers Act) - RAO, RGBl. Nr. 96/1868, Articles 1 and 21c.

In **BE**: Residency is required for full admission to the Bar, and necessary for the practice of legal services in respect of Belgian domestic law, including representation before courts. The residency requirement for a foreign lawyer to obtain full admission to the Bar is at least six years from the date of application for registration, three years under certain conditions. Requirement to have a certificate issued by the Belgian Minister of Foreign Affairs under which the national law or international convention allows reciprocity (reciprocity condition). Representation before 'the Cour de Cassation' is subject to quota.

Measures:

BE: Belgian Judicial Code (Articles 428-508); Royal Decree of 24 August 1970.

In **BG** (with respect also to Most-favoured-nation treatment): The practice of legal services in respect of domestic (European Union and Member State) law, including representation before courts, is reserved to nationals of a Member State of the European Union or foreign nationals, who are qualified lawyers and have obtained their diploma providing the capacity to practice in a Member State of the European Union. Non-discriminatory legal form requirements apply. Foreign lawyers may be admitted to act as an attorney by a decision of the Supreme Bar Council and must be registered in the Unified register of foreign lawyers. Enterprises must be registered in Bulgaria as a lawyer partnership ('advokatsko sadrujie') or a law firm ('advokatsko drujestvo'). The name of the law firm may only include the names of the registered partners. Foreign lawyers must be accompanied by a Bulgarian lawyer for representation before courts. Permanent residency is required for legal mediation services. In Bulgaria, full national treatment on the establishment and operation of companies, as well as on the supply of services, may be extended only to companies established in, and citizens of, countries with whom bilateral agreements on mutual legal assistance have been or will be concluded.

Measures:

BG: Attorney Law; Law for Mediation; and Law for the Notaries and Notarial Activity.

In **CY**: EEA or Swiss nationality as well as residency (commercial presence) is required for the practice of legal services, including representation before courts. Only advocates enrolled in the Bar may be partners or shareholders or members of the board of directors in a law company in Cyprus. Non-discriminatory legal form requirements apply.

Measures:

CY: Advocates Law (Chapter 2), as amended by laws number 42 of 1961, 20 of 1963, 46 of 1970, 40 of 1975, 55 of 1978, 71 of 1981, 92 of 1983, 98 of 1984, 17 of 1985, 52 of 1985, 9 of 1989, 175 of 1991, 212 of 1991, 9(I) of 1993, 56(I) of 1993, 83(I) of 1994, 76(I) of 1995, 103(I) of 1996, 79(I) of 2000, 31(I) of 2001, 41(I) of 2002, 180(I) of 2002, 117(I) of 2003, 130(I) of 2003, 199(I) of 2004, 264(I) of 2004, 21(I) of 2005, 65(I) of 2005, 124(I) of 2005, 158(I) of 2005, 175(I) of 2006, 117(I) of 2007, 103(I) of 2008, 109(I) of 2008, 11(I) of 2009, 130(I) of 2009, 4(I) of 2010, 65(I) of 2010, 14(I) of 2011, 144(I) of 2011, 116(I) of 2012 and 18(I) of 2013.

In **CZ**: Non-discriminatory legal form requirements apply. Full admission to the Bar is required for the practice of legal services in respect of European Union law and the law of a Member State of the European Union, including representation before courts. For the practice of legal services in respect of domestic (European Union and Member State) law, including representation before courts, EEA or Swiss nationality and residency in Czech Republic is required.

Measures:

CZ: Act No. 85/1996 Coll., the Legal Profession Act.

In **DE**: Only lawyers with EEA and Swiss qualification may be admitted to the Bar and are thus entitled to provide legal service in respect of domestic law. Commercial presence is required in order to obtain full admission to the Bar. Exemptions may be granted by the competent bar association. Foreign lawyers (other than EEA and Swiss qualification) may only acquire a minority share if they wish to have their commercial presence in the form of an Anwalts-GmbH or Anwalts-AG. Foreign lawyers can offer legal services in foreign law when they prove expert knowledge, registration is required for legal services in Germany.

Measures:

DE: § 59e, § 59f, § 206 Bundesrechtsanwaltsordnung (BRAO; Federal Lawyers Act);

Gesetz über die Tätigkeit europäischer Rechtsanwälte in Deutschland (EuRAG); and

§ 10 Rechtsdienstleistungsgesetz (RDG).

In **DK**: Requirements apply for the performing of legal services under the title 'advokat' (lawyer). For law firms, non-discriminatory legal form requirements apply. Furthermore, 90 per cent of shares of a Danish law firm must be owned by lawyers with a Danish license, lawyers qualified in a Member State of the European Union and registered in Denmark or law firms registered in Denmark.

Measures:

DK: Lovbekendtgørelse nr. 1257 af 13. Oktober 2016 (Act No 1257 of 13. October 2016 on the administration of justice).

In **EE**: Residency (commercial presence) is required for the practice of legal services in respect of domestic (European Union and Member State) law, participation in criminal proceedings representation before the Supreme Court. Non-discriminatory legal form requirements apply.

Measures:

EE: Advokatuuriseadus (Bar Association Act);

Notariaadiseadus (Notaries Act);

Kohtutäituri seadus (Bailiffs Act), tsiviilkohtumenetluse seadustik (Code of Civil Procedure);

halduskohtumenetluse seadus (Code of Administrative Court Procedure);

kriminaalmenetluse seadustik (Code of Criminal Procedure); and

väiäirteomenetluse seadustik (Code of Misdemeanour Procedure).

In **EL**: EEA or Swiss nationality and residency (commercial presence) is required for the practice of legal services in respect of domestic (European Union and Member State) law, including representation before courts.

Non-discriminatory legal form requirements apply.

Measures:

EL: New Lawyers' Code n. 4194/2013.

In **ES**: EEA or Swiss nationality is required for the practice of legal services in respect of domestic (European Union and Member State) law, including representation before courts. The competent authorities may grant nationality waivers. Non-discriminatory legal form requirements apply.

Measures:

ES: Estatuto General de la Abogacía Española, aprobado por Real Decreto 658/2001, Article 13.1[a].

In **FI**: EEA or Swiss residency and Bar membership is required for the use of the professional title of 'advocate' (in Finnish 'asianajaja' or in Swedish 'advokat'). Legal services, including Finnish domestic law, may also be provided by non-Bar members.

Measures:

FI: Laki asianajajista (Advocates Act) (496/1958), ss. 1 and 3; and

Oikeudenkäymiskaari (4/1734) (Code of Judicial Procedure).

In **FR**: Residency or establishment is required for full admission to the Bar, necessary for the practice of legal services in respect of French domestic law, including representation before courts. Non-discriminatory legal form requirements apply. In a law firm providing services in respect of French or European Union law, shareholding and voting rights may be subject to quantitative restrictions related to the professional activity of the partners. Representation before 'the Cour de Cassation' and 'Conseil d'Etat' is subject to quotas.

Measures:

FR: Loi du 31 décembre 1971, article 56, Loi 90-1258 relative à l'exercice sous forme de société des professions libérales, Loi 90-1259 du 31 décembre 1990, article 7.

In **HR**: European Union nationality is required for the practice of legal services in respect of domestic (European Union and Member State) law, including representation before courts. In proceedings involving international law, parties may be represented before arbitration courts and *ad hoc* courts by foreign lawyers who are members of their home country bar association.

Measures:

HR: Legal Profession Act (OG 9/94, 51/01, 117/08, 75/09, 18/11).

In **HU**: EEA or Swiss nationality and residency (commercial presence) is required for the practice of legal services in respect of domestic (European Union and Member State) law, including representation before courts.

Foreign lawyers may provide legal advice on home country and international law in partnership with a Hungarian attorney or a law firm. Commercial presence should take the form of partnership with a Hungarian barrister (ügyvéd) or a barrister's office (ügyvédi iroda).

Measures:

HU: ACT XI of 1998 on Attorneys at Law.

In **IE**: Residency (commercial presence) is required for the practice of legal services in respect of Irish domestic law, including representation before courts. Non-discriminatory legal form requirements apply.

Measures:

IE: Solicitors Acts 1954-2011.

In **IT**: Residency (commercial presence) is required for the practice of legal services in respect of domestic (European Union and Member State) law, including representation before courts. Non-discriminatory legal form requirements apply.

Measures:

IT: Royal Decree 1578/1933, Article 17 law on the legal profession.

In **LT**: (With respect also to Most-favoured-nation treatment) EEA or Swiss nationality and residency (commercial presence) is required for the practice of legal services in respect of domestic (European Union and Member State) law, including representation before courts.

Non-discriminatory legal form requirements apply. Attorneys from foreign countries can practice as advocates in court only in accordance with bilateral agreements on mutual legal assistance.

Full admission to the Bar is required for the practice of legal services in respect of European Union law and the law of a Member State of the European Union, including representation before courts. To provide legal services in respect of domestic (European Union and Member States) law, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Some types of legal form may be reserved exclusively to lawyers admitted to the Bar, also on a non-discriminatory basis. Only nationals of a Member State of the EEA or of the Swiss Confederation may be admitted to the Bar, and are thus entitled to provide legal services in respect of domestic law. Attorneys from foreign countries can act as advocates in court only in accordance with bilateral agreements on legal assistance.

Measures:

LT: Law on the Bar of the Republic of Lithuania of 18 March 2004 No. IX-2066 as last amended on 17 November 2011 No. XI-1688.

In **LU**: EEA or Swiss nationality and residency (commercial presence) is required for the practice of legal services in respect of Luxembourg domestic law, including representation before courts.

The Council of the Order may, on the basis of reciprocity, agree to waive the nationality requirement for a foreign national. Non-discriminatory legal form requirements apply.

Measures:

LU: Loi du 16 décembre 2011 modifiant la loi du 10 août 1991 sur la profession d'avocat.

In **LV** (with respect also to Most-favoured-nation treatment): EEA or Swiss nationality is required for the practice of legal services in respect of Latvian domestic criminal law, including representation before courts. Attorneys from foreign countries can practise as advocates in court only in accordance with bilateral agreements on mutual legal assistance.

For European Union or foreign advocates, special requirements exist. For example, participation in court proceedings in criminal cases is only permitted in association with an advocate of the Latvian Collegium of Sworn Advocates. Non-discriminatory legal form requirements apply.

Measures:

LV: Criminal Procedure Law, s. 79; and Advocacy Law of the Republic of Latvia, s. 4.

In **MT**: EEA or Swiss nationality as well as residency (commercial presence) is required for the practice of legal services in respect of Maltese domestic law, including representation before courts.

Non-discriminatory legal form requirements apply.

Measures:

MT: Code of Organisation and Civil Procedure (Cap. 12).

In **NL**: Only locally-licensed lawyers registered in the Dutch registry can use the title 'advocate'. Instead of using the full term 'advocate', (non-registered) foreign lawyers are obliged to mention their home country professional organisation for the purposes of their activities in the Netherlands.

Non-discriminatory legal form requirements apply.

Measures:

NL: Advocatenwet (Act on Advocates).

In **PL**: Foreign lawyers may establish only in the form of a registered partnership, a limited partnership or a limited joint-stock partnership.

Measures:

PL: Act of 5 July 2002 on the provision by foreign lawyers of legal assistance in the Republic of Poland, Article 19.

In **PT** (with respect also to Most-favoured-nation treatment): residency (commercial presence) is required in order to practice Portuguese domestic law. For representation before courts, full admission to the Bar is required. Foreigners holding a diploma awarded by any Faculty of Law in Portugal, may register with the Portuguese Bar (Ordem dos Advogados), under the same terms as Portuguese nationals, if their respective country grants Portuguese nationals reciprocal treatment.

Other foreigners holding a Degree in Law which has been acknowledged by a Faculty of Law in Portugal may register as members of the Bar Association provided they undergo the required articling and pass the final assessment and admission exam. To provide legal services, commercial presence may be required to take one of the legal forms which are allowed under national law on a non-discriminatory basis. Only law firms where the shares belong exclusively to lawyers admitted to the Portuguese Bar can practice in Portugal.

Measures:

PT: Law 15/2005, Articles 203, 194;

Portuguese Bar Statute (Estatuto da Ordem dos Advogados) and Decree-Law 229/2004, Articles 5, 7 – 9;

Decree-law 88/2003, Articles 77 and 102;

Solicitadores Public Professional Association Statute (Estatuto da Câmara dos Solicitadores), as amended by Law 49/2004, by Law 14/2006 and by Decree-Law n.º 226/2008;

Law 78/2001, Articles 31, 4;

Regulation of family and labour mediation (Ordinance 282/2010);

Law 21/2007 on criminal mediation, Article 12;

Law 32/2004 (as modified by Decree-Law 282/2007 and Law 34/2009) on Insolvency administrator, Articles 3 and 5; and

among others, Decree-Law 54/2004, Article 1 (Regime jurídico das sociedades de administradores de insolvência).

In **RO**: Non-discriminatory legal form requirements apply. A foreign lawyer may not make oral or written conclusions before the courts and other judicial bodies, except for international arbitration.

Measures:

RO: Attorney Law;

Law for Mediation; and

Law for the Notaries and the Notarial Activity.

In **SE**: EEA or Swiss residency is required for admission to the Bar and use of the title of 'advokat'.

Exemptions may be granted by the board of the Swedish Bar Association. Admission to the Bar is not necessary for the practice of Swedish domestic law. A member of the Swedish Bar Association may not be employed by anyone other than a Bar member or a company conducting the business of a Bar member. However, a Bar member may be employed by a foreign company conducting the business of an advocate, provided that the company in question is domiciled in a country within the European Union, the EEA or Switzerland. Subject to an exemption from the Board of the Swedish Bar Association, a member of the Swedish Bar Association may also be employed by a non-European Union law firm. Bar members conducting their practice in the form of a company or a partnership may not have any other objective and may not carry out any other business than the practice of an advocate. Collaboration with other advocate businesses is permitted, however, collaboration with foreign businesses requires permission by the Board of the Swedish Bar Association.

Only a Bar member may directly or indirectly, or through a company, practice as an advocate, own shares in the company or be a partner. Only a member may be a member or deputy member of the Board or deputy managing director, or an authorised signatory or secretary of the company or the partnership.

Measures:

SE: Rättegångsbalken (The Swedish Code of Judicial Procedure) (1942:740); and

Swedish Bar Association Code of Conduct adopted 29 August 2008.

In **SI**: Representing clients before the court against payment is conditioned by commercial presence in Republic of Slovenia. A foreign lawyer who has the right to practise law in a foreign country may perform legal services or practise law under the conditions laid down in Article 34a of the Attorneys Act, provided the condition of actual reciprocity is fulfilled. Compliance with the condition of reciprocity is verified by the Ministry of Justice. Commercial presence for appointed attorneys by the Slovene Bar Association is restricted to sole proprietorship, law firm with limited liability (partnership) or to a law firm with unlimited liability (partnership) only. The activities of a law firm shall be restricted to the practice of law. Only attorneys may be partners in a law firm.

Measures:

SI: Zakon o odvetništvu (Neuradno prečiščeno besedilo-ZOdv-NPB2 Državnega Zbora RS z dne 21.5.2009 (Attorneys Act) unofficial consolidated text prepared by the Slovenian parliament from 21.5.2009).

In **SK**: EEA or Swiss nationality as well as residency (commercial presence) is required for the practice of legal services in respect of Slovak domestic law, including representation before courts.

Non-discriminatory legal form requirements apply.

Measures:

SK: Act 586/2003 on Advocacy, Articles 2 and 12.

In **UK**: Residency (commercial presence) may be required by the relevant professional or regulatory body for the provision of some UK domestic legal services. Non-discriminatory legal form requirements apply.

Measures:

UK: For England and Wales, the Solicitors Act 1974, the Administration of Justice Act 1985 and the Legal Services Act 2007. For Scotland, the Solicitors (Scotland) Act 1980 and the Legal Services (Scotland) Act 2010. For Northern Ireland, the Solicitors (Northern Ireland) Order 1976. In addition, the measures applicable in each jurisdiction include any requirements set by professional and regulatory bodies.

(b) **Patent agents, industrial property agents, intellectual property attorneys (part of CPC 879, 861, 8613)**

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services - Market access, National treatment:

In **BG**, **CY**, **EE** and **LT**: EEA or Swiss nationality is required for the practice of patent agency services.

In **DE**: Only patent lawyers with German qualification may be admitted to the Bar and are thus entitled to provide patent agent services in Germany in domestic law. Foreign patent lawyers can offer legal services in foreign law when they prove expert knowledge, registration is required for legal services in Germany. Foreign (other than EEA and Swiss qualification) patent lawyers may not establish a firm together with national patent lawyers.

Foreign (other than EEA and Swiss) patent lawyers may have their commercial presence only in the form of a Patentanwalts-GmbH or Patentanwalt-AG and may only acquire a minority share.

In **EE**, **FI** and **HU**: EEA residency is required for the practice of patent agency services, in EE permanent residency.

In **ES** and **PT**: EEA nationality is required for the practice of industrial property agent services.

In **IE**: EEA residency, EEA commercial presence and prescribed educational and professional qualifications are required for the practice of patent or intellectual property attorney services. Legal form requires that at least one of the directors, partners, managers or employees of a company to be registered as a patent or intellectual property attorney in Ireland. Cross-border basis requires EEA nationality and commercial presence, principal place of business in an EEA Member State, qualification under the law of an EEA Member State.

In **SI**: A holder or applicant of registered rights (patents, trademarks and design protection) who is not resident in Slovenia shall have a patent agent or a trademark and design agent who is registered in Slovenia, for the main purpose of services of process, notification, etc.

Measures:

BG: Article 4 of the Ordinance for Representatives regarding Intellectual Property.

CY: Advocates Law (Chapter 2), as amended by laws number 42 of 1961, 20 of 1963, 46 of 1970, 40 of 1975, 55 of 1978, 71 of 1981, 92 of 1983, 98 of 1984, 17 of 1985, 52 of 1985, 9 of 1989, 175 of 1991, 212 of 1991, 9(I) of 1993, 56(I) of 1993, 83(I) of 1994, 76(I) of 1995, 103(I) of 1996, 79(I) of 2000, 31(I) of 2001, 41(I) of 2002, 180(I) of 2002, 117(I) of 2003, 130(I) of 2003, 199(I) of 2004, 264(I) of 2004, 21(I) of 2005, 65(I) of 2005, 124(I) of 2005, 158(I) of 2005, 175(I) of 2006, 117(I) of 2007, 103(I) of 2008, 109(I) of 2008, 11(I) of 2009, 130(I) of 2009, 4(I) of 2010, 65(I) of 2010, 14(I) of 2011, 144(I) of 2011, 116(I) of 2012 and 18(I) of 2013.

DE: § 52e, § 52 f, § 154a und § 154 b Patentanwaltsordnung (PAO).

EE: Patendivoliniku seadus (Patent Agents Act) § 2, § 14.

ES: Ley 11/1986, de 20 de marzo, de Patentes de Invención y Modelos de utilidad, Articles 155-157.

FI: Tavaramerkkilaki (Trademarks Act) (7/1964);

Act on Authorized Industrial Property Attorneys (22/2014); and

Laki kasvinjalostajanoikeudesta (Plant Breeder's Right Act) 1279/2009; and Mallioikeuslaki (Registered Designs Act) 221/1971.

HU: Act XXXII of 1995 on Patent Attorneys.

IE: Section 85 and 86 of the Trade Marks Act 1996, as amended;

Rule 51 of the Trade Marks Rules 1996, as amended;

Section 106 and 107 of the Patent Act 1992, as amended; and

Register of Patent Agent Rules S.I. 580 of 2015.

LT: Law on Trade Marks of 10 October 2000 No. VIII-1981;

Law on Designs of 7 November 2002 No. IX-1181;

Patent Law of 18 January 1994 No. I-372;

Law on the Legal Protection of Topographies of Semiconductor Products of 16 June 1998; and

Patent Attorneys Regulation, approved by the Order of Government of the Republic of Lithuania on 20 May 1992 No.362 (as last amended on 8 November 2004 No. 1410).

PT: Decree-Law 15/95, as modified by Law 17/2010, by Portaria 1200/2010, Article 5, and by Portaria 239/2013; and

Law 9/2009.

SI: Zakon o industrijski lastnini (Industrial Property Act), Uradni list RS, št. 51/06 – uradno prečiščeno besedilo in 100/13 (Official Gazette of the Republic of Slovenia, No. 51/06 – official consolidated text and 100/13).

(c) **Accounting and bookkeeping services (CPC 8621 other than auditing services, 86213, 86219, 86220)**

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In **AT**: The capital interests and voting rights of foreign accountants, bookkeepers, qualified according to the law of their home country, in an Austrian enterprise may not exceed 25 per cent. The service supplier must have an office or professional seat in the EEA (CPC 862).

In **FR**: The provision of accounting and bookkeeping services by a foreign service supplier is conditional on a decision of the Minister of Economics, Finance and Industry, in agreement with the Minister of Foreign Affairs. Provision only through SEL (anonyme, à responsabilité limitée ou en commandite par actions), AGC (Association de gestion et comptabilité) or SCP (Société civile professionnelle) (CPC 86213, 86219, 86220).

In **IT**: Residence or business domicile is required for enrolment in the professional register, which is necessary for the provision of accounting and bookkeeping services (CPC 86213, 86219, 86220).

With respect to Investment liberalisation – Market access and Cross-border trade in services – Market access:

In **CY**: Access is restricted to natural persons. Authorisation is required, subject to an economic needs test. Main criteria: the employment situation in the sub-sector. Professional associations (partnerships) between natural persons are permitted.

With respect to Cross-border trade in services – Market access:

In **SI**: Establishment in the European Union is required in order to provide accounting and bookkeeping services (CPC 86213, 86219, 86220).

Measures:

AT: Wirtschaftstreuhandberufsgesetz (Public Accountant and Auditing Profession Act, BGBl. I Nr. 58/1999), § 12, § 65, § 67, § 68 (1) 4; and

Bilanzbuchhaltungsgesetz (BibuG), BGBL. I Nr. 191/2013, §§ 7, 11, 28.

CY: Law 42(I)/2009.

FR: Ordonnance 45-2138 du 19 septembre 1945, articles 3, 7, 7 ter, 7 quinquies, 27 et 42 bis.

IT: Legislative Decree 139/2005; and

Law 248/2006.

SI: Auditing Act (ZRev-2), Official Gazette RS No 65/2008;

Companies Act (ZGD-1), Official Gazette RS No 42/2006; and

Act on services in the internal market, Official Gazette RS No 21/10.

(d) **Auditing services (CPC – 86211, 86212 other than accounting and bookkeeping services)**

With respect to Investment liberalisation – National treatment and Cross-border trade in services – National treatment:

In **EU**: The competent authorities of a Member State of the European Union may recognise the equivalence of the qualifications of an auditor who is a national of Japan or of any third country in order to approve them to act as a statutory auditor in the European Union subject to reciprocity (CPC 8621).

With respect to Investment liberalisation – Market access:

In **BG**: Non-discriminatory legal form requirements may apply.

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment:

In **SK**: Only an enterprise in which at least 60 per cent of capital interests or voting rights are reserved to Slovak nationals or nationals of a Member State of the European Union may be authorised to carry out audits in the Slovak Republic.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In **AT**: The capital interests and voting rights of foreign auditors, qualified according to the law of their home country, in an Austrian enterprise may not exceed 25 per cent. The service supplier must have an office or professional seat in the EEA.

In **DE**: Auditing companies ('Wirtschaftsprüfungsgesellschaften') may only adopt legal forms admissible within the European Union or the EEA. General partnerships and limited commercial partnerships may be recognised as 'Wirtschaftsprüfungsgesellschaften' if they are listed as trading partnerships in the commercial register on the basis of their fiduciary activities, Article 27 WPO. However, auditors from third countries registered in accordance with Article 134 WPO may carry out the statutory audit of annual fiscal statements or provide the consolidated financial statements of a company with its headquarters outside the European Union, whose transferable securities are offered for trading in a regulated market.

In **DK**: Provision of statutory auditing services requires Danish approval as an auditor. Approval requires residency in a Member State of the European Union or a Member State of the EEA. Voting rights in approved audit firms of auditors and audit firms not approved in accordance with regulation implementing the Eighth Council Directive 84/253/EEC of 10 April 1984 based on Article 54(3)(g) of the Treaty on statutory audit must not exceed 10 per cent of the voting rights.

In **FI**: EEA residency required for at least one of the auditors of a Finnish Limited Liability company and of companies which are under the obligation to carry out an audit. An auditor must be a locally-licensed auditor or a locally-licensed audit firm.

In **FR**: For statutory audits: provision through any company form except SNC (Société en nom collectif) and SCS (Société en commandite simple).

In **HR**: Auditing services may be provided only by legal persons established in Croatia or by natural persons resident in Croatia.

In **SE**: Only auditors approved in Sweden and auditing firms registered in Sweden may perform statutory auditing services EEA or Swiss residency is required. The titles of 'approved auditor' and 'authorised auditor' may only be used by auditors approved or authorised in Sweden. Auditors of co-operative economic associations and certain other enterprises who are not certified or approved accountants must be resident within the EEA, unless the Government, or a Government authority appointed by the Government, in a particular case allows otherwise.

With respect to Investment liberalisation – National treatment and Cross-border trade in services – National treatment:

In **ES**: statutory auditors are subject to a nationality of a Member State of the European Union condition. This reservation does not apply to the auditing of non-European Union companies listed in a Spanish regulated market.

With respect to Investment liberalisation – Market access and Cross-border trade in services – Market access:

In **CY**: Access is restricted to natural persons. Authorisation is required, subject to an economic needs test. Main criteria: the employment situation in the sub-sector. Professional associations (partnerships) between natural persons are permitted.

In **PL**: Establishment in the European Union is required in order to provide auditing services. Legal form requirements apply.

With respect to Cross-border trade in services – Market access, National treatment:

In **BE**: An establishment in Belgium is required where the professional activity will take place and where acts, documents and correspondence relating to it will be maintained, and to have at least one administrator or manager of the establishment approved as auditor.

In **SI**: Commercial presence is required. A third country audit entity may hold shares or form partnerships in Slovenian audit company provided that, under the law of the country in which the third-country audit entity is incorporated, Slovenian audit companies may hold shares or form partnership in an audit entity in that country. A permanent residency in Slovenia is required for at least one member of the management board of an audit company establishment in Slovenia.

With respect to Cross-border trade in services – Market access:

In **IT**: Residency is required for the provision of auditing services by natural persons.

In **LT**: Establishment in EEA is required for the provision of auditing services.

Measures:

EU: Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC; and

Directive 2006/43/EC on statutory audits of annual accounts and consolidated accounts.

AT: Wirtschaftstreuhandberufsgesetz (Public Accountant and Auditing Profession Act, BGBl. I Nr. 58/1999), § 12, § 65, § 67, § 68 (1) 4.

BE: Law of July 22nd, 1953 creating an Institute of the Auditors of Firms and organising the public supervision of the occupation of auditor of firms, coordinated on April 30th, 2007.

BG: Independent Financial Audit Act.

CY: The Auditors and Mandatory Audit of the Annual and of the Consolidated Accounts Law of 2009 (Law 42(I)/2009), as amended by law number 163(I) of 2013.

DE: Handelsgesetzbuch, HGB, (Code of Commercial Law); and Wirtschaftsprüferordnung, WPO, (Public Accountant Act).

DK: Revisorloven (The Danish Act on Approved Auditors and Audit Firms), Act No. 468 of 17 June 2008.

ES: Ley 22/2015, de 20 de julio, de Auditoría de Cuentas (new Auditing Law: Law 22/2015 on Auditing services).

FI: Tilintarkastuslaki (Auditing Act) (459/2007), Sectoral laws requiring the use of locally-licensed auditors.

FR: Ordonnance 45-2138 du 19 septembre 1945, articles 3, 7, 7 ter, 7 quinquies, 27 et 42 bis.

HR: Audit Act (OG 146/05, 139/08, 144/12), Article 3.

IT: Legislative Decree 58/1998, Articles 155, 158 and 161;

Decree of the President of the Republic 99/1998; and

Legislative Decree 39/2010, Article 2.

LT: Law on Audit of 15 June 1999 No. VIII -1227 (a new version of 3 July 2008 No. X-1676).

PL: Act of 11 May 2017 on statutory auditors, audit firms and public oversight - Journal of Laws of 2017, item 1089.

SE: Revisorslagen (Auditors Act) (2001:883);

Revisionslag (Auditing Act) (1999:1079);

Aktiebolagslagen (Companies Act) (2005:551);

Lag om ekonomiska föreningar (The Co-operative Economic Associations Act) (1987:667); and

Others, regulating the requirements to make use of approved auditors.

SI: Auditing Act (ZRev-2), Official Gazette RS No 65/2008; and

Companies Act (ZGD-1), Official Gazette RS No 42/2006.

SK: Act No. 423/2015 on Statutory audit.

(e) **Taxation advisory services (CPC 863, not including legal advisory and legal representational services on tax matters, which are to be found legal services)**

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In **AT**: The capital interests and voting rights of foreign tax advisors, qualified according to the law of their home country, in an Austrian enterprise may not exceed 25 per cent. The service supplier must have an office or professional seat in the EEA.

In **BG**: Nationality of a Member State of the European Union is required for tax advisors.

In **CY**: Access is restricted to natural persons. Authorisation is required, subject to an economic needs test. Main criteria: the employment situation in the sub-sector. Professional associations (partnerships) between natural persons are permitted.

In **FR**: Provision through SEL (anonyme, à responsabilité limitée ou en commandite par actions) or SCP (Société civile professionnelle) only.

In **IT**: Residency is required.

With respect to Investment liberalisation – National treatment and Cross-border trade in services – National treatment:

In **HU**: EEA residency is required for the supply of taxation advisory services, insofar as they are being supplied by a physical person present in the territory of Hungary.

Measures:

AT: Wirtschaftstreuhandberufsgesetz (Public Accountant and Auditing Profession Act, BGBl. I Nr. 58/1999), § 12, § 65, § 67, § 68 (1) 4.

BG: Accountancy Act;

Independent Financial Audit Act;

Income Taxes on Natural Persons Act; and

Corporate Income Tax Act.

CY: Law 42(I)/2009.

FR: Ordonnance 45-2138 du 19 septembre 1945, articles 3, 7, 7 ter, 7 quinquies, 27 et 42 bis.

HU: Act XCII of 2003 on the Rules of Taxation; and

Decree No 45/2017 (22.12) of the Minister for National Economy on the registration and periodic training of tax advisors, tax experts and chartered tax experts.

IT: Legislative Decree 139/2005; and

Law 248/2006.

(f) **Architecture and urban planning services, engineering and integrated engineering services (CPC 8671, 8672, 8673, 8674)**

With respect to Investment liberalisation – Market access:

In **FR**: An architect may only establish in France in order to provide architectural services using one of the following legal forms (on a non-discriminatory basis): SA et SARL (sociétés anonymes, à responsabilité limitée), EURL (Entreprise unipersonnelle à responsabilité limitée), SCP (en commandite par actions), SCOP (Société coopérative et participative), SELARL (société d'exercice libéral à responsabilité limitée), SELAFA (société d'exercice libéral à forme anonyme), SELAS (société d'exercice libéral) or SAS (Société par actions simplifiée), or as individual or as a partner in an architectural firm (CPC 8671).

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In **BG**: For architectural and engineering projects of national or regional significance, foreign investors must act in partnership with or, as subcontractors to, local investors (CPC 8671, 8672, 8673). Foreign specialists must have experience of at least two years in the field of construction. EEA nationality is required for urban planning and landscape architectural services (CPC 8674).

In **CY**: Nationality and residency condition applies for the provision of architecture and urban planning services, engineering and integrated engineering services (CPC 8671, 8672, 8673, 8674).

In **HU**: EEA residency is required for the supply of the following services, insofar as they are being supplied by a physical person present in the territory of Hungary: architectural services, engineering services (only applicable to graduate trainees), integrated Engineering services and landscape architectural services (CPC 8671, 8672, 8673, 8674).

With respect to Cross-border trade in services – Market access, National treatment:

In **CZ**: Residency in the EEA is required.

In **HR**: A design or project created by a foreign architect, engineer or urban planner must be validated by an authorised natural or legal person in Croatia with regard to its compliance with Croatian Law (CPC 8671, 8672, 8673, 8674).

In **IT**: residency or professional domicile/business address in Italy is required for enrolment in the professional register, which is necessary for the exercise of architectural and engineering services (CPC 8671, 8672, 8673, 8674).

In **SK**: Residency in the EEA is required for registration in the professional chamber, which is necessary for the exercise of architectural and engineering services (CPC 8671, 8672, 8673, 8674).

With respect to Cross-border trade in services – National treatment:

In **BE**: the provision of architectural services includes control over the execution of the works (CPC 8671, 8674). Foreign architects authorised in their host countries and wishing to practice their profession on an occasional basis in Belgium are required to obtain prior authorisation from the Council of Order in the geographical area where they intend to practice their activity.

Measures:

BE: Law of February 20, 1939 on the protection of the title of the architect's profession; and

Law of 26th June 1963, which creates the Order of Architects Regulations of December 16th, 1983 of ethics established by national Council in the Order of Architects (Approved by Article 1st of A.R. of April 18th, 1985, M.B., May 8th, 1985).

BG: Spatial Development Act;

Chamber of Builders Act; and

Chambers of Architects and Engineers in Project Development Design Act.

CY: Law 41/1962;

Law 224/1990; and

Law 29(i)2001.

CZ: Act no. 360/1992 Coll. on practice of profession of authorized architects and authorized engineers and technicians working in the field of building constructions.

FR: Loi 90-1258 relative à l'exercice sous forme de société des professions libérales;

Décret 95-129 du 2 février 1995 relatif à l'exercice en commun de la profession d'architecte sous forme de société en participation;

Décret 92-619 du 6 juillet 1992 relatif à l'exercice en commun de la profession d'architecte sous forme de société d'exercice libéral à responsabilité limitée SELARL, société d'exercice libéral à forme anonyme SELAFA, société d'exercice libéral en commandite par actions SELCA; and

Loi 77-2 du 3 janvier 1977, articles 12, 13 and 14.

HR: Act on Architectural and Engineering Activities in Physical Planning and Building (OG 152/08, 49/11, 25/13); and

Physical Planning Act of 12 December 2013 (011-01/13-01/291).

HU: Act LVIII of 1996 on the Professional Chambers of Architects and Engineers.

IT: Royal Decree 2537/1925 regulation on the profession of architect and engineer; Law 1395/1923; and

Decree of the President of the Republic (D.P.R.) 328/2001.

SK: Act 138/1992 on Architects and Engineers, Articles 3, 15, 15a, 17a and 18a.

Reservation No. 3 - Professional services (health related professions and retail of pharmaceuticals)

Sector – sub-sector:	Professional services – medical (including psychologists) and dental services; midwives, nurses, physiotherapists and paramedical personnel; veterinary services; retail sales of pharmaceutical, medical and orthopaedic goods and other services provided by pharmacists
Industry classification:	CPC 9312, 93191, 932, 63211
Type of reservation:	Market access
	National treatment
	Most-favoured-nation treatment
	Senior management and boards of directors
Section:	Investment liberalisation and Cross-border trade in services
Level of government:	EU/Member State (unless otherwise specified)

Description:

(a) **Medical, dental, midwives, nurses, physiotherapists and para-medical services (CPC 852, 9312, 93191)**

With respect to Cross-border trade in services –Market access, National treatment:

In **IT**: European Union nationality is required for the services provided by psychologists, foreign professionals may be allowed to practice based on reciprocity (part of CPC 9312).

Measures:

IT: Law 56/1989 on the psychologist profession.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In **CY**: Cypriot nationality and residency condition applies for the provision of medical, dental, midwives, nurses, physiotherapists and para-medical services.

Measures:

CY: Registration of Doctors Law (Chapter 250);

Registration of Dentists Law (Chapter 249);

Law 75(I)/2013 – Podologists;

Law 33(I)/2008 – Medical Physics;

Law 34(I)/2006 – Occupational Therapists;

Law 9(I)/1996 – Dental Technicians;

Law 68(I)/1995 – Psychologists;

Law 16(I)/1992; Law 23(I)/2011 – Radiologists/Radiotherapists;

Law 31(I)/1996 – Dieticians/Nutritionists;

Law 140/1989 – Physiotherapists; and

Law 214/1988 – Nurses.

In **DE** (applies also to the regional level of government): Geographical restrictions may be imposed on professional registration, which apply to nationals and non-nationals alike.

Doctors (including psychologists, psychotherapists, and dentists) need to register with the regional associations of statutory health insurance physicians or dentists (kassenärztliche or kassenzahnärztliche Vereinigungen), if they wish to treat patients insured by the statutory sickness funds. This registration can be subject to quantitative restrictions based on the regional distribution of doctors. For dentists this restriction does not apply. Registration is necessary only for doctors participating in the public health scheme. Non-discriminatory restrictions on the legal form of establishment required to provide these services may exist (§ 95 SGB V).

For medical, dental and midwives services, access is restricted to natural persons only. Establishment requirements may apply.

Telemedicine may only be provided in the context of a primary treatment involving the prior physical presence of a doctor. The number of ICT (information and communications technology) - service suppliers may be limited to guarantee interoperability, compatibility and necessary safety standards. This is applied in a non-discriminatory way (CPC 9312, 93191).

Measures:

Bundesärzteordnung (Federal Medical Regulation);

Gesetz über die Ausübung der Zahnheilkunde;

Gesetz über die Berufe des Psychologischen Psychotherapeuten und des Kinder- und Jugendlichenpsychotherapeuten (Act on the Provision of Psychotherapy Services of 16.07.1998);

Gesetz über die berufsmäßige Ausübung der Heilkunde ohne Bestallung;

Gesetz über den Beruf der Hebamme und des Entbindungspflegers;

Gesetz über die Berufe in der Krankenpflege;

§ 7 Absatz 3 Musterberufsordnung fuer Aerzte (German Model professional Code for doctors);

§95,§ 99 and seq. SGB V (Book on Social Security No. V), Statutory Health Insurance;

§ 1 Absatz 2 and Absatz 5 Hebammengesetz (Midwife Code), § 291b SGB V (Book on Social Security No. V) on E-health providers;

Heilberufekammergesetz des Landes Baden-Württemberg in der Fassung of 16.03.1995 (GBl. BW of 17.05.1995 S. 314);

Gesetz über die Berufsausübung, die Berufsvertretungen und die Berufsgerichtsbarkeit der Ärzte, Zahnärzte, Tierärzte, Apotheker sowie der Psychologischen Psychotherapeuten und der Kinder- und Jugendlichenpsychotherapeuten (Heilberufe-Kammergesetz - HKaG) in Bayern of 06.02.2002 (BAY GVBl 2002, page 42);

Gesetz über die Kammern und die Berufsgerichtsbarkeit der Ärzte, Zahnärzte, Apotheker, Psychologischen Psychotherapeuten und Kinder- und Jugendpsychotherapeuten (Berliner Kammergesetz) of 04.09.1978 (Berliner GVBl. page 1937, rev. page 1980);

§ 31 Heilberufsgesetz Brandenburg (HeilBerG) of 28.04.2003;

Bremisches Gesetz über die Berufsvertretung, die Berufsausübung, die Weiterbildung und die Berufsgerichtsbarkeit der Ärzte, Zahnärzte, Psychotherapeuten, Tierärzte und Apotheker (Heilberufsgesetz - HeilBerG) of 12.05.2005;

§ 29 Heilberufsgesetz (HeilBG NRW) of 09.05.2000;

§ 20 Heilberufsgesetz (HeilBG Rheinland-Pfalz) of 07.02.2003;

Gesetz über Berufsausübung, Berufsvertretungen und Berufsgerichtsbarkeit der Ärzte, Zahnärzte, Tierärzte, Apotheker sowie der Psychologischen Psychotherapeuten und der Kinder und Jugendlichenpsychotherapeuten im Freistaat (Sächsisches Heilberufekammergesetz – SächsHKaG) of 24.05.1994 (SächsGVBl. page 935);

Gesetz über die öffentliche Berufsvertretung, die Berufspflichten, die Weiterbildung und die Berufsgerichtsbarkeit der Ärzte/ Ärztinnen, Zahnärzte/ Zahnärztinnen, psychologischen Psychotherapeuten/ Psychotherapeutinnen und Kinder- und Jugendlichenpsychotherapeuten/-psychotherapeutinnen, Tierärzte/Tierärztinnen und Apotheker/Apothekerinnen im Saarland (Saarländisches Heilberufekammergesetz - SHKG) of 19.11.2007; and

Thüringer Heilberufegesetz of 29. Januar 2002 (GVBl 2002, 125).

(b) **Veterinary services (CPC 932)**

With respect to Investment liberalisation – National treatment:

In **PL**: To pursue a profession of veterinary surgeon present in the territory of Poland, non- European Union nationals have to pass an exam in Polish language organized by the Polish Chambers of Veterinary Surgeons.

With respect to Investment liberalisation – Market access, National treatment, Most-favoured-nation treatment and Cross-border trade in services – Market access, National treatment:

In **FR**: EEA nationality is required for the supply of veterinary services, but the nationality requirement may be waived subject to reciprocity. The legal forms available to a company providing veterinary services are limited to three types of companies (SEP (Société en participation); SCP (Société civile professionnelle); and SEL (Société d'exercice liberal).

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In **CY**: Nationality and residency condition applies for the provision of veterinary services.

In **EL**: EEA or Swiss nationality is required for the supply of veterinary services.

In **ES**: Membership in the professional association is required for the practice of the profession and requires European Union nationality, which may be waived through a bilateral professional agreement. The provision of veterinary services is restricted to natural persons.

In **HR**: Only legal and natural persons established in a Member State of the European Union for the purpose of conducting veterinary activities can supply cross border veterinary services in the Republic of Croatia. Only European Union nationals can establish a veterinary practice in the Republic of Croatia.

In **HU**: EEA nationality is required for membership of the Hungarian Veterinary Chamber, necessary for supplying veterinary services. Authorisation for establishment is subject to an economic needs test. Main criteria: labour market conditions in the sector.

With respect to Investment liberalisation – Market access and Cross-border trade in services – Market access:

In **CZ**: Physical presence in the territory is required for the supply of veterinary services.

In **DE** (applies also to the regional level of government): The supply of veterinary services is restricted to natural persons. Telemedicine may only be provided in the context of a primary treatment involving the prior physical presence of a veterinary.

In **DK** and **NL**: The supply of veterinary services is restricted to natural persons.

In **IE**: The supply of veterinary services is restricted to natural persons or partnerships.

In **IT** and **PT**: Residency is required for the supply of veterinary services.

In **LV**: The supply of veterinary services is restricted to natural persons.

In **SI**: Only legal and natural persons established in a Member State of the European Union for the purpose of conducting veterinary activities can supply cross border veterinary services in to the Republic of Slovenia.

In **SK**: Residency in the EEA is required for registration in the professional chamber, which is necessary for the exercise of the profession. The provision of veterinary services is restricted to natural persons.

In **UK**: The supply of veterinary services is restricted to natural persons or partnerships. Physical presence is required to perform veterinary surgery. The practice of veterinary surgery is reserved to veterinary surgeons who are members of the Royal College of Veterinary Surgeons (RCVS).

With respect to Investment liberalisation – National treatment and Cross-border trade in services – National treatment:

In **AT**: Only nationals of a Member State of the EEA may provide veterinary services. The nationality requirement is waived for nationals of a non-Member State of the EEA where there is a European Union agreement with that non-Member State of the EEA providing for national treatment with respect to investment and cross-border trade of veterinary services.

Measures:

AT: Tierärztegesetz (Veterinary Act), BGBl. Nr. 16/1975, §3 (2) (3).

CY: Law 169/1990.

CZ: Act No. 166/1999 Coll. (Veterinary Act), §58-63, 39; and

Act No. 381/1991 Coll. (on the Chamber of Veterinary Surgeons of the Czech Republic), paragraph 4.

DE: Federal Code for the Veterinary Profession (Bundes- Tierärzteordnung in der Fassung der Bekanntmachung vom 20. November 1981 (BGBl. I S. 1193)).

Regional level:

Acts on the Councils for the Medical Profession of the Länder (Heilberufs- und Kammergesetze der Länder) and (based on these) Baden-Württemberg, Gesetz über das Berufsrecht und die Kammern der Ärzte, Zahnärzte, Tierärzte Apotheker, Psychologischen Psychotherapeuten sowie der Kinder- und Jugendlichenpsychotherapeuten (Heilberufe-Kammergesetz - HBKG) in der Fassung vom 16.03.1995;

Bayern, Gesetz über die Berufsausübung, die Berufsvertretungen und die Berufsgerichtsbarkeit der Ärzte, Zahnärzte, Tierärzte, Apotheker sowie der Psychologischen Psychotherapeuten und der Kinder- und Jugendlichenpsychotherapeuten (Heilberufe-Kammergesetz - HKaG) in der Fassung der Bekanntmachung vom 06.02.2002;

Berlin, Gesetz über die Kammern und die Berufsgerichtsbarkeit der Ärzte, Zahnärzte, Tierärzte, Apotheker, Psychologischen Psychotherapeuten und Kinder- und Jugendlichenpsychotherapeuten (Berliner Kammergesetz) in der Fassung vom 04.09.1978 (GVBl. S. 1937);

Brandenburg, Heilberufsgesetz (HeilBerG) vom 28.04.2003 (GVBl.I/03, Nr. 07, S.126);

Bremen, Gesetz über die Berufsvertretung, die Berufsausübung, die Weiterbildung und die Berufsgerichtsbarkeit der Ärzte, Zahnärzte, Psychotherapeuten, Tierärzte und Apotheker (Heilberufsgesetz - HeilBerG) vom 12.05.2005, (Brem.GBl. S. 149);

Hamburg, Hamburgisches Kammergesetz für die Heilberufe (HmbKGH) vom 14.12.2005 zum Ausgangs- oder Titeldokument (HmbGVBl. 2005, S. 495);

Hessen, Gesetz über die Berufsvertretungen, die Berufsausübung, die Weiterbildung und die Berufsgerichtsbarkeit der Ärzte, Zahnärzte, Tierärzte, Apotheker, Psychologischen Psychotherapeuten und Kinder- und Jugendlichenpsychotherapeuten (Heilberufsgesetz) in der Fassung vom 07.02.2003;

Mecklenburg-Vorpommern, Heilberufsgesetz (HeilBerG) vom 22.01.1993 (GVOBl. M-V 1993, S. 62);

Niedersachsen, Kammergesetz für die Heilberufe (HKG) in der Fassung vom 08.12.2000;

Nordrhein-Westfalen, Heilberufsgesetz NRW (HeilBerg) vom 9. Mai 2000 (GV. NRW. 2000 S. 403ff.);

Rheinland-Pfalz, Heilberufsgesetz (HeilBG) vom 20.10.1978;

Saarland, Gesetz Nr. 1405 über die öffentliche Berufsvertretung, die Berufspflichten, die Weiterbildung und die Berufsgerichtsbarkeit der Ärzte/Ärztinnen, Zahnärzte/Zahnärztinnen, Tierärzte/Tierärztinnen und Apotheker/Apothekerinnen im Saarland (Saarländisches Heilberufekammergesetz - SHKG) vom 11.03.1998;

Sachsen, Gesetz über Berufsausübung, Berufsvertretungen und Berufsgerichtsbarkeit der Ärzte, Zahnärzte, Tierärzte, Apotheker sowie der Psychologischen Psychotherapeuten und der Kinder- und Jugendlichenpsychotherapeuten im Freistaat Sachsen (Sächsisches Heilberufekammergesetz – SächsHKaG) vom 24.05.1994;

Sachsen-Anhalt, Gesetz über die Kammern für Heilberufe Sachsen-Anhalt (KGHB-LSA) vom 13.07.1994 (GVBl. LSA 1994, S. 832);

Schleswig-Holstein, Gesetz über die Kammern und die Berufsgerichtsbarkeit für die Heilberufe (Heilberufekammergesetz - HBKG) vom 29. Februar 1996;

Thüringen, Thüringer Heilberufegesetz (ThürHeilBG) in der Fassung der Bekanntmachung vom 29.01.2002 (GVBl 2002, S. 125); and

Codes of Professional Conduct of the Veterinary Practitioners' Councils (Berufsordnungen der Kammern).

DK: Act No. 1149 of 12 September 2015 on veterinary surgeons.

EL: Presidential Degree 38/2010, Ministerial Decision 165261/IA/2010 (Gov. Gazette 2157/B).

ES: Real Decreto 126/2013, de 22 de febrero, por el que se aprueban los Estatutos Generales de la Organización Colegial Veterinaria Española; Articles 62 and 64.

FR: Code rural et de la pêche maritime articles L241-1; L241-2; L241-2-1.

HR: Veterinary Act (OG 41/07, 55/11), Articles 89, 106.

HU: Act CXXVII of 2012 on the Hungarian Veterinary Chamber and on the conditions how to supply Veterinary services.

IE: Veterinary Practice Act 2005.

IT: Legislative Decree C.P.S. 233/1946, Articles 7-9; and

Decree of the President of the Republic (DPR) 221/1950, paragraph 7.

LV: Veterinary Medicine Law.

NL: Wet op de uitoefening van de diergeneeskunde 1990 (WUD).

PL: Law of 21st December 1990 on the Profession of Veterinary Surgeon and Chambers of Veterinary Surgeons.

PT: Decree-Law 368/91 (Statute of the Veterinary Professional Association).

SI: Pravilnik o priznavanju poklicnih kvalifikacij veterinarjev (Rules on recognition of professional qualifications for veterinarians), Uradni list RS, št. (Official Gazette No) 71/2008, 7/2011, 59/2014 in 21/2016, Act on services in the internal market, Official Gazette RS No 21/2010.

SK: Act 442/2004 on Private Veterinary Doctors and the Chamber of Veterinary Doctors, Article 2.

UK: Veterinary Surgeons Act (1966).

(c) **Retail sales of pharmaceuticals, medical and orthopaedic goods and other services provided by pharmacists (CPC 63211)**

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors:

In **AT**: The retail of pharmaceuticals and specific medical goods to the public may only be carried out through a pharmacy. Nationality of a Member State of the EEA or the Swiss Confederation is required in order to operate a pharmacy. Nationality of a Member State of the EEA or the Swiss Confederation is required for leaseholders and persons in charge of managing a pharmacy.

With respect to Investment liberalisation – Market access, National treatment:

In **EL**: European Union nationality is required in order to operate a pharmacy.

In **FR**: EEA or the Swiss Confederation nationality is required in order to operate a pharmacy. Foreign pharmacists may be permitted to establish within annually established quotas.

In **HU**: EEA nationality is required in order to operate a pharmacy.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services - Market access:

In **CY**: Nationality requirement applies for the provision of retail sales of pharmaceuticals, medical and orthopaedic goods and other services provided by pharmacists (CPC 63211).

In **DE**: Residency is required in order to obtain a licence as a pharmacist or to open a pharmacy for the retail of pharmaceuticals and certain medical goods to the public. Nationals of other countries or persons who have not passed the German pharmacy exam may only obtain a licence to take over a pharmacy which has already existed during the preceding three years. The total number of pharmacies per person is restricted to one pharmacy and up to three branch pharmacies. Only natural persons are permitted to provide retail services of pharmaceuticals and specific medical goods to the public.

In **EL**: Only natural persons, who are licenced pharmacists, and companies founded by licenced pharmacists, are permitted to provide retail services of pharmaceuticals and specific medical goods to the public.

In **FR**: Pharmacy opening must be authorized and commercial presence including sale at a distance of medicinal products to the public by means of information society services, must take one of the legal forms which are allowed under national law on a non-discriminatory basis: anonyme, à responsabilité limitée ou en commandite par actions (SEL), société en noms collectifs (SNC) or SARL only.

In **IT**: The practice of the profession is possible only for natural persons enrolled in the register, as well as for juridical persons in the form of partnerships, where every partner of the company must be an enrolled pharmacist. Enrolment in the pharmacist professional register requires nationality of a Member State of the European Union or residency and the practice of the profession in Italy. Foreign nationals having the necessary qualifications may enrol if they are citizens of a country with whom Italy has a special agreement, authorising the exercise of the profession, under condition of reciprocity (D. Lgsl. CPS 233/1946 Articles 7-9 and D.P.R. 221/1950 paragraphs 3 and 7). New or vacant pharmacies are authorised following a public competition. Only nationals of a Member State of the European Union enrolled in the Register of pharmacists ('albo') are able to participate in a public competition.

With respect to Investment liberalisation – Market access and Cross-border trade in services - Market access:

In **ES**: Only natural persons, who are licenced pharmacists, are permitted to provide retail services of pharmaceuticals and specific medical goods to the public. Each pharmacist cannot obtain more than one licence.

In **ES**, **HR**, **HU**, **IT** and **PT**: Establishment authorisation is subject to an economic needs test. Main criteria: population and density conditions in the area.

In **LU**: Only natural persons are permitted to provide retail services of pharmaceuticals and specific medical goods to the public.

In **MT**: Issuance of Pharmacy licences under specific restrictions. No person shall have more than one licence in his name in any town or village (Regulation 5(1) of the Pharmacy Licence Regulations (LN279/07)), except in the case where there are no further applications for that town or village (Regulation 5(2) of the Pharmacy Licence Regulations (LN279/07)).

In **PT**: In commercial companies where the capital is represented by shares, these shall be nominative. A person shall not hold or exercise, at the same time, directly or indirectly, ownership, operation or management of more than four pharmacies.

In **SI**: The network of pharmacies in Slovenia consists of public pharmacy institutions, owned by municipalities, and of private pharmacists with concession where the majority owner must be a pharmacist by profession. Mail order of pharmaceuticals requiring a prescription is prohibited.

With respect to Investment liberalisation – National treatment:

In **LV**: In order to commence independent practice in a pharmacy, a foreign pharmacist or pharmacist's assistant, educated in a state which is not a Member State of the European Union or a Member State of the EEA, must work for at least one year in a pharmacy under the supervision of a pharmacist.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In **BG** and **EE**: The retail of pharmaceuticals and specific medical goods to the public may only be carried out through a pharmacy.

In **BG**: The mail order of pharmaceuticals is prohibited. Permanent residency is required for pharmacists. Managers of pharmacies must be qualified pharmacists and may only manage one pharmacy in which they themselves work. A quota exists for the number of pharmacies which may be owned per person.

In **EE**: Mail order sale of medicinal products as well as delivery by post or express service of medicinal products ordered through the Internet is prohibited. Establishment authorisation is subject to an economic needs test. Main criteria: density conditions in the area.

With respect to Investment liberalisation - Market access and Cross-border trade in services - Market access:

In **SK**: Residency is required in order to obtain a licence as a pharmacist or to open a pharmacy for the retail of pharmaceuticals and certain medical goods to the public.

With respect to Investment liberalisation - Market access

In **DK**: Only natural persons, who have been granted a pharmacist-licence from the Danish Health and Medicines Authority, are permitted to provide retail services of pharmaceuticals and specific medical goods to the public.

Measures:

AT: Apothekengesetz (Pharmacy Law), RGBl. Nr. 5/1907 as amended, §§ 3, 4, 12; Arzneimittelgesetz (Medication Act), BGBl. Nr. 185/1983 as amended, §§ 57, 59, 59a; and

Medizinproduktegesetz (Medical Products Law), BGBl. Nr. 657/1996 as amended, § 99.

BG: Law on Medicinal Products in Human Medicine, arts. 146, 161, 195, 222, 228.

CY: Pharmaceutical and Poisons Law (Chapter 254).

DE: § 2 paragraph 2, § 11a Apothekengesetz (German Pharmacy Act);

§§ 43 paragraph 1, 73 paragraph 1 Nr. 1a, Arzneimittelgesetz (German Drugs Act); and

§ 11 Abs. 2 und 3 Medizinproduktegesetz, Verordnung zur Regelung der Abgabe von Medizinprodukten.

DK: Apotekerloven (Danish Pharmacy Act) LBK nr. 1040 03/09/2014.

EE: Ravimiseadus (Medicinal Products Act), RT I 2005, 2, 4; § 29 (2); and Tervishoiuteenuse korraldamise seadus (Health Services Organisation Act, RT I 2001, 50, 284).

EL: Law 5607/1932 as amended by Laws 1963/1991 and 3918/2011.

ES: Ley 16/1997, de 25 de abril, de regulación de servicios de las oficinas de farmacia (Law 16/1997, of 25 April, regulating services in pharmacies), Articles 2, 3.1; and

Real Decreto Legislativo 1/2015, de 24 de julio por el que se aprueba el Texto refundido de la Ley de garantías y uso racional de los medicamentos y productos sanitarios (Ley 29/2006).

FR: Code de la santé publique, articles L4221-1, L4221-13, L5125-10; and

Loi 90-1258 relative à l'exercice sous forme de société des professions libérales, modifiée par les lois 2001-1168 du 12 décembre 2001 et 2008-776 du 4 août 2008 (Law 90-1258 on the exercise of liberal professions in the form of a company); and Lois 2011-331 du 28 mars 2011 et 2015-990 du 6 août 2015.

HR: Health Care Act (OG 150/08, 71/10, 139/10, 22/11, 84/11, 12/12, 70/12, 144/12).

HU: Act XCVIII of 2006 on the General Provisions Relating to the Reliable and Economically Feasible Supply of Medicinal Products and Medical Aids and on the Distribution of Medicinal Products.

IT: Law 362/1991, Articles 1, 4, 7 and 9;

Legislative Decree CPS 233/1946, Articles 7-9; and

Decree of the President of the Republic (D.P.R. 221/1950, paragraphs 3 and 7).

LU: Loi du 4 juillet 1973 concernant le régime de la pharmacie (annex a043);

Règlement grand-ducal du 27 mai 1997 relatif à l'octroi des concessions de pharmacie (annex a041); and

Règlement grand-ducal du 11 février 2002 modifiant le règlement grand-ducal du 27 mai 1997 relatif à l'octroi des concessions de pharmacie (annex a017).

LV: Pharmaceutical Law, s. 38.

MT: Pharmacy Licence Regulations (LN279/07) issued under the Medicines Act (Cap. 458).

PT: Decree-Law 307/2007, Articles 9, 14 and 15; and

Ordinance 1430/2007.

SI: Pharmacy Services Act (Official Gazette of the RS No. 85/2016); and

Medicinal Products Act (Official Gazette of the RS, No. 17/2014).

SK: Act 362/2011on drugs and medical devices, Article 35a; and

Act 578/2004 on healthcare providers, medical employees, professional organisation.

Reservation No. 4 - Research and development services

Sector – sub-sector:	Research and development (R&D) services
Industry classification:	CPC 851, 853
Type of reservation:	Market access
	National treatment
Section:	Investment liberalisation and Cross-border trade in services
Level of government:	EU/Member State (unless otherwise specified)

Description:

The **EU**: For publicly funded research and development (R&D) services benefitting from funding provided by the European Union at the European Union level, exclusive rights or authorisations may only be granted to nationals of the Member States of the European Union and to juridical persons of the European Union having their registered office, central administration or principal place of business in the European Union (CPC 851, 853).

For publicly funded R&D services benefitting from funding provided by a Member State exclusive rights or authorisations may only be granted to nationals of the Member State of the European Union concerned and to juridical persons of the Member State concerned having their headquarters in that Member State (CPC 851, 853).

This reservation is without prejudice to the exclusion of procurement by a Party or subsidies in subparagraphs 2(c) and (e) of Article 8.14, and paragraphs 5 and 6 of Article 8.12.

Measures:

EU: All currently existing and all future European Union research or innovation framework programmes, including the Horizon 2020 Rules for Participation and regulations pertaining to Joint Technology Initiatives (JTIs), Article 185 Decisions, and the European Institute for Innovation and Technology (EIT), as well as existing and future national, regional or local research programmes.

Reservation No. 5 - Real estate services

Sector – sub-sector:	Real estate services
Industry classification:	CPC 821, 822
Type of reservation:	Market access
	National treatment
Section:	Investment liberalisation and Cross-border trade in services
Level of government:	EU/Member State (unless otherwise specified)

Description:

In **CY**: For the provision of real estate services, nationality and residency condition applies.

In **CZ**: Residency for natural persons and establishment for legal persons in the Czech Republic are required to obtain the licence necessary for the provision of real estate services.

In **PT**: EEA residency is required for natural persons. EEA incorporation is required for legal persons.

With respect to Investment liberalisation – National treatment and Cross-border trade in services – Market access, National treatment:

In **DK**: For the provision of real estate services by a physical person present in the territory of Denmark, only authorized real estate agent who are natural persons that have been admitted to the Danish Business Authority's real estate agent register may use the title of 'real estate agent'. The act requires that the applicant be a Danish resident or a resident of the European Union, EEA or Switzerland.

The Act on sale of real estate is only applicable when providing real estate services to consumers. Furthermore the Act on sale of real estate does not apply on leasing of real estate (CPC 822).

With respect to Cross-border trade in services – Market access:

In **HR**: Commercial presence in EEA is required to provide real estate services.

With respect to Cross-border trade in services – Market access, National treatment, Most-favoured-nation treatment:

In **SI**: In so far as Japan allows Slovenian nationals and enterprises to supply real estate agent services, Slovenia will allow nationals of Japan and enterprises to supply real estate agent services under the same conditions, in addition to the fulfilment of the following requirements: entitlement to act as a real estate agent in the country of origin, submission of the relevant document on impunity in criminal procedures, and inscription into the registry of real estate agents at the competent (Slovenian) ministry.

Measures:

CY: The Real Estate Agents Law 71(1)/2010.

CZ: Trade Licensing Act.

DK: Lov om omsætning af fast ejendom, 2014 (The Act on the sale of real estate).

HR: Real Estate Brokerage Act (OG 107/07 and 144/12), Article 2.

PT: Decree-Law 211/2004 (Articles 3 and 25), as amended and republished by Decree-Law 69/2011.

SI: Real Estate Agencies Act.

Reservation No. 6 - Business services

Sector – sub-sector:	Business services - rental or leasing services without operators; services related to management consulting; technical testing and analyses; related scientific and technical consulting services; services incidental to agriculture; security services; placement services; translation and interpretation services and other business services

Industry classification:	ISIC Rev. 37, part of CPC 612, part of 621, part of 625, 831, part of 85990, 86602, 8675, 8676, 87201, 87202, 87203, 87204, 87205, 87206, 87209, 87901, 87902, 87909, 88, part of 893
Type of reservation:	Market access
	National treatment
	Most-favoured-nation treatment
	Senior management and boards of directors
Section:	Investment and Cross-border trade in services
Level of government:	EU/Member State (unless otherwise specified)

Description:

(a) **Rental or leasing services without operators (CPC 83103, CPC 831)**

With respect to Investment liberalisation – Market access, National treatment:

In **SE**: To fly the Swedish flag, proof of dominating Swedish operating influence must be shown in case of foreign ownership interests in ships. Dominating Swedish influence means that the operation of the ship is located in Sweden. Foreign ships may be granted an exemption from this rule where they are rented or leased by Swedish legal persons through bareboat charter contracts. To be granted an exemption, the bareboat charter contract must be provided to the Swedish Maritime Administration and demonstrate that the charterer takes full responsibility for operation and crew of the leased or rented ship. The duration of the contract should be at least one to two years (CPC 83103).

Measures:

SE: Sjölagen (Maritime Law) (1994:1009), Chapter 1, § 1.

With respect to Cross-border trade in services – Market access, National treatment:

In **SE**: Suppliers of rental or leasing services of cars and certain off-road vehicles (terrängmotorfordon) without a driver, rented or leased for a period of less than one year, are obliged to appoint someone to be responsible for ensuring, among other things, that the business is conducted in accordance with applicable rules and regulations and that the road traffic safety rules are followed. The responsible person must reside in Sweden (CPC 831).

Measures:

SE: Lag (1998: 424) om biluthyrning (Act on renting and leasing cars).

(b) **Rental or leasing services and other business services related to aviation**

With respect to Investment liberalisation - Market access, National treatment, Most-favoured-nation treatment, and Cross-border trade in services - Market access, National treatment, Most-favoured-nation treatment:

The **EU**: For rental or leasing of aircraft without crew (dry lease) aircraft used by an air carrier of the European Union are subject to applicable aircraft registration requirements. A dry lease agreement to which a European Union carrier is a party shall be subject to requirements in the European Union or national law on aviation safety, such as prior approval and other conditions applicable to the use of third countries' registered aircraft. To be registered, aircraft may be required to be owned either by natural persons meeting specific nationality criteria or by enterprises meeting specific criteria regarding ownership of capital and control (CPC 83104).

With respect to computer reservation system (CRS) services, where European Union air carriers are not accorded, by CRS services suppliers operating outside the European Union, equivalent (meaning non-discriminatory) treatment to that provided in the European Union, or where European Union CRS services suppliers are not accorded, by non-European Union air carriers, equivalent treatment to that provided in the European Union, measures may be taken to accord equivalent treatment, respectively, to the non-European Union air carriers by the CRS services suppliers operating in the European Union, or to the non- European Union CRS services suppliers by European Union air carriers.

Measures:

EU: Regulation (EC) No 1008/2008 of the European Parliament and of the Council of 24 September 2008 on common rules for the operation of air services in the Community (Recast); and Regulation (EC) No 80/2009 of the European Parliament and of the Council of 14 January 2009 on a Code of Conduct for computerised reservation systems and repealing Council Regulation (EEC) No 2299/89.

With respect to Investment liberalisation - National treatment and Cross-border trade in services - Market access, National treatment

In **BE**: Private (civil) aircraft belonging to natural persons who are not nationals of a Member State of the European Union or of the EEA may only be registered if they are domiciled or resident in Belgium without interruption for at least one year. Private (civil) aircraft belonging to foreign legal entities not formed in accordance with the law of a Member State of the European Union or of the EEA may only be registered if they have a seat of operations, an agency or an office in Belgium without interruption for at least one year (CPC 83104).

Measures:

BE: Arrêté Royal du 15 mars 1954 réglementant la navigation aérienne.

(c) **Services related to management consulting – arbitration and conciliation services (CPC 86602)**

With respect to Cross-border trade in services –Market access, National treatment:

In **HU**: An authorisation, by means of admission into the register, by the minister in charge of the juridical system is required for the pursuit of mediation (such as arbitration and conciliation) activities which may only be granted to juridical or natural persons that are established in or resident in Hungary.

Measures:

HU: Act LV of 2002 on Mediation.

(d) **Technical testing and analysis services (CPC 8676)**

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In **CY**: The provision of services by chemists and biologists requires nationality of a Member State of the European Union.

In **FR**: The professions of biologist are reserved for natural persons, EEA nationality required.

With respect to Cross-border trade in services – Market access, National treatment:

In **BG**: Establishment in Bulgaria according to the Bulgarian Commercial Act and registration in the Commercial register is required for cross-border provision of technical testing and analysis services.

For the periodical inspection for proof of technical condition of road transport vehicles, the person should be registered in accordance with the Bulgarian Commercial Act or the Non-Profit Legal Persons Act, or else be registered in another Member State of the European Union or country from the EEA.

The testing and analysis of the composition and purity of air and water may be conducted only by the Ministry of Environment and Water of Bulgaria, or its agencies in co-operation with the Bulgarian Academy of Sciences.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment, Most-favoured-nation treatment:

In **IT**: For biologists, chemical analysts, agronomists and 'periti agrari', residency and enrolment in the professional register are required. Third country nationals can enrol under condition of reciprocity.

Measures:

BG: Technical Requirements towards Products Act;

Measurement Act;

National Accreditation of Compliance Conformity Authorities Act;

Clean Ambient Air Act; and

Water Act, Ordinance N-32 for the periodical inspection for proof of technical condition of road transport vehicles.

CY: Registration of Chemists Law of 1988 (Law 157/1988), as amended by Laws number 24(I) of 1992 and 20(I) of 2004; and

Law 157/1988.

FR: Articles L 6213-1 à 6213-6 du Code de la Santé Publique.

IT: Biologists, chemical analysts: Law 396/1967 on the profession of biologists; and Royal Decree 842/1928 on the profession of chemical analysts.

(e) **Related scientific and technical consulting services (CPC 8675)**

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment, Most-favoured-nation treatment:

In **IT**: Residency or professional domicile in Italy is required for enrolment in the geologists' register, which is necessary for the practice of the professions of surveyor or geologist in order to provide services relating to the exploration and the operation of mines, etc. Nationality of a Member State of the European Union is required; however, foreigners may enrol under condition of reciprocity.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In **BG**: A professionally competent body is the person (physical or juridical) that may execute functions pertinent to cadastral surveying, geodesy and cartography. Establishment is required, as well as EEA or Swiss nationality for the natural person carrying out activities for geodesy, cadastral surveying, and in cartography when studying movements of the earth crust.

In **CY**: Nationality requirement applies for the provision of relevant services.

In **FR**: For surveying, access through SEL (anonyme, à responsabilité limitée ou en commandite par actions), SCP (Société civile professionnelle), SA and SARL (sociétés anonymes, à responsabilité limitée) only. Foreign investors are required to have a specific authorisation for exploration and prospecting services.

With respect to Cross-border trade in services – Market access:

In **HR**: Services of basic geological, geodetic and mining consulting as well as related environmental protection consulting services in the territory of Croatia can be carried out only jointly with or through domestic legal persons.

Measures:

BG: Cadastre and Property Register Act; and

Geodesy and Cartography Act.

CY: Law 224/1990.

FR: Loi 90-1258 relative à l'exercice sous forme de société des professions libérales, modifiée par les lois 2001-1168 du 12 décembre 2001 et 2008-776 du 4 août 2008.

HR: Ordinance on requirements for issuing approvals to legal persons for performing professional environmental protection activities (OG No.57/10), Arts. 32-35.

IT: Geologists: Law 112/1963, Articles 2 and 5; D.P.R. 1403/1965, Article 1.

(f) **Services incidental to agriculture (part of CPC 88)**

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment, Most-favoured-nation treatment:

In **IT**: For biologists, chemical analysts, agronomists and 'periti agrari', residency and enrolment in the professional register are required. Third country nationals can enrol under condition of reciprocity.

With respect to Cross-border trade in services – Market access:

In **PT**: The professions of biologist, chemical analyst and agronomist are reserved for natural persons.

Measures:

IT: Agronomists: Law 3/1976 on the profession of agronomists ('Periti agrari'): Law 434/1968 as amended by Law 54/1991.

PT: Decree Law 119/92;

Law 47/2011; and

Decree Law 183/98.

(g) **Security Services (CPC 87302, 87303, 87304, 87305, 87309)**

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In **EE**: Residency is required for providing security services and for security guards.

In **IT**: Nationality of a Member State of the European Union and residency is required in order to obtain the necessary authorisation to supply security guard services and the transport of valuables.

In **PT**: The provision of security services by a foreign supplier on a cross-border basis is not allowed.

A nationality requirement exists for specialised personnel.

With respect to Investment liberalisation – National treatment and Cross-border trade in services - Market access:

In **DK**: Residence requirement for individuals applying for an authorisation to conduct security service, as well as for managers and the majority of members of the board of a legal entity applying for an authorisation to conduct security services. However, residence is not required to the extent it follows from international agreements or orders issued by the Minister for Justice.

Measures:

DK: Lovbekendtgørelse 2016-01-11 nr. 112 om vagtvirksomhed.

EE: Turvaseadus (Security Act) § 21, § 43.

IT: Law on public security (TULPS) 773/1931, Articles 133-141; Royal Decree 635/1940, Article 257.

PT: Law 34/2013; and

Ordinance 273/2013.

(h) **Placement Services (CPC 87201, 87202, 87203, 87204, 87205, 87206, 87209)**

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment (applies also to the regional level of government):

In **BE**: In the Flemish Region, a company having its head office outside the EEA has to prove that it supplies placement services in its country of origin. In the Walloon Region, a specific type of legal entity (régulièrement constituée sous la forme d'une personne morale ayant une forme commerciale, soit au sens du droit belge, soit en vertu du droit d'un Etat membre ou régie par celui-ci, quelle que soit sa forme juridique) is required to supply placement services. A company having its head office outside the EEA has to demonstrate that it fulfils the conditions as set out in the Decree (for instance on the type of legal entity) and has to prove that it supplies placement services in its country of origin. In the German-speaking community, a company having its head office outside the EEA has to prove that it supplies placement services in its country of origin and has to fulfil the admission criteria established by the mentioned Decree (CPC 87202).

With respect to Investment liberalisation – National treatment and Cross-border trade in services – National treatment:

In **DE**: Nationality of a Member State of the European Union or a commercial presence in the European Union is required in order to obtain a licence to operate as a temporary employment agency (pursuant to s. 3 paragraphs 3 to 5 of this Act on temporary agency work (Arbeitnehmerüberlassungsgesetz). The Federal Ministry of Labour and Social Affairs may issue a regulation concerning the placement and recruitment of non-European Union and non-EEA personnel for specified professions e.g. for health and care related professions (CPC 87201, 87202, 87203, 87204, 87205, 87206, 87209).

With respect to Investment liberalisation – Market access:

In **ES**: Prior to the start of the activity, placement agencies are required to submit a sworn statement certifying the fulfilment of the requirements stated by the current legislation (CPC 87201, 87202).

Measures:

BE: Flemish Region: Besluit van de Vlaamse Regering van 10 december 2010 tot uitvoering van het decreet betreffende de private arbeidsbemiddeling.

Walloon Region: Décret du 3 avril 2009 relatif à l'enregistrement ou à l'agrément des agences de placement (Decree of 3 April 2009 on registration of placement agencies), Article 7; and

Arrêté du Gouvernement wallon du 10 décembre 2009 portant exécution du décret du 3 avril 2009 relatif à l'enregistrement ou à l'agrément des agences de placement (Decision of the Walloon Government of 10 December 2009 implementing the Decree of 3 April 2009 on registration of placement agencies), Article 4.

German-speaking community: Dekret über die Zulassung der Leiharbeitsvermittler und die Überwachung der privaten Arbeitsvermittler / Décret du 11 mai 2009 relatif à l'agrément des agences de travail intérimaire et à la surveillance des agences de placement privées, Article 6.

DE: § 1 and 3 Abs 5 Arbeitnehmerüberlassungsgesetz –AÜG § 292 SGB III§ 38 Beschäftigungsverordnung.

ES: Real Decreto-ley 8/2014, de 4 de julio, de aprobación de medidas urgentes para el crecimiento, la competitividad y la eficiencia (tramitado como Ley 18/2014, de 15 de octubre).

(i) **Translation and interpretation services (CPC 87905)**

With respect to Investment liberalisation – Market access and Cross-border trade in services – Market access:

In **BG**: A contract with the Ministry of Foreign Affairs is required for official translations provided by translation agencies.

In **CY**: Registration to registry of translators is necessary for the provision of official translation and certification services. Nationality requirement applies.

In **HU**: Official translations, official certifications of translations, and certified copies of official documents in foreign languages may only be provided by the Hungarian Office for Translation and Attestation (OFFI).

In **PL**: Only natural persons may be sworn translators.

With respect to Investment liberalisation – National treatment and Cross-border trade in services – Market access, National treatment:

In **FI**: Residency in EEA is required for certified translators.

With respect to Investment liberalisation – National treatment and Cross-border trade in services – National treatment:

In **EE**: A sworn translator must be a national of a Member State of the European Union.

In **HR**: EEA nationality is required for certified translators.

Measures:

BG: Regulation for the legalisation, certification and translation of documents.

CY: The Establishment, Registration and Regulation of the Certified Translator Services in the Republic of Cyprus Law.

EE: Vandetõlgi seadus § 2 (3), § 16, (Sworn Translators Act).

FI: Laki auktorisoiduista kääntäjistä (Act on Authorised Translators) (1231/2007), s. 2(1)).

HR: Ordinance on permanent court interpreters (OG 88/2008), Article 2.

HU: Decree of the Council of Ministers No. 24/1986 on Official translation and interpretation.

PL: Act of 25 November 2004 on the profession of sworn translator or interpreter (Journal of Laws no 273 item 2702), Article 2.1.

(j) **Other business services (part of CPC 612, part of 621, part of 625, 87901, 87902, 88493, part of 893, part of 85990, 87909, ISIC 37)**

With respect to Investment liberalisation – Market access:

In **SE**: Pawn-shops must be established as a limited liability company or as a branch (part of CPC 87909).

Measures:

SE: Pawn shop act (1995:1000).

In **CZ**: An authorised package company is only allowed to provide services relating to packaging take-back and recovery and must be a legal person established as a joint-stock company (CPC 88493, ISIC 37).

Measures:

CZ: Act. 477/2001 Coll. (Packaging Act) paragraph 16.

In **NL**: To provide hallmarking services, commercial presence in the Netherlands is required. The hallmarking of precious metal Articles is currently exclusively granted to two Dutch public monopolies (part of CPC 893).

Measures:

NL: Waarborgwet 1986.

With respect to Investment liberalisation – Market access, National treatment:

In **PT**: Nationality of a Member State of the European Union is required for the provision of collection agency services and credit reporting services (CPC 87901, 87902).

Measures:

PT: Law 49/2004.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In **CZ**: Auction services are subject to licence. To obtain a licence (for the supply of voluntary public auctions), a company must be incorporated in the Czech Republic and a natural person is required to obtain a residency permit, and the company, or natural person must be registered in the Commercial Register of the Czech Republic (part of CPC 612, part of 621, part of 625, part of 85990).

Measures:

CZ: Act no.455/1991 Coll.;

Trade Licence Act; and

Act no. 26/2000 Coll., on public auctions.

With respect to Cross-border trade in services –Market access:

In **SE**: The economic plan for a building society must be certified by two persons. These persons must be publicly approved by authorities in the EEA (CPC 87909).

Measures:

SE: Cooperative building societies law (1991:614).

Reservation No. 7 - Communication services

Sector – sub-sector:	Communication services - postal and courier services
Industry classification:	Part of CPC 71235, part of 73210, part of 751
Type of reservation:	Market access
Section:	Investment liberalisation and Cross-border trade in services
Level of government:	EU/Member State (unless otherwise specified)

Description:

Postal and courier services (part of CPC 71235, part of CPC 73210, part of 751)

With respect to Investment liberalisation - Market access and Cross-border trade in services - Market access:

The **EU**: The organisation of the siting of letter boxes on the public highway, the issuing of postage stamps and the provision of the registered mail service used in the course of judicial or administrative procedures may be restricted in accordance with national legislation. Licensing systems may be established for those services for which a general universal service obligation exists. These licences may be subject to particular universal service obligations or a financial contribution to a compensation fund.

Measures:

EU: Directive 97/67/EC of the European Parliament and of the Council of 15 December 1997 on common rules for the development of the internal market of Community postal services and the improvement of quality of service, as amended by Directive 2002/39/EC and Directive 2008/06/EC.

Reservation No. 8 - Distribution services

Sector – sub-sector:	Distribution services – general, of tobacco, of alcoholic beverages
Industry classification:	CPC 3546, part of 621, 6222, 631, part of 632
Type of reservation:	Market access
	National treatment
Section:	Investment liberalisation and Cross-border trade in services
Level of government:	EU/Member State (unless otherwise specified)

Description:

(a) **Distribution services (CPC 3546, 631, 632 except 63211, 63297, 62276, part of 621)**

With respect to Investment liberalisation – Market access:

In **PT**: A specific authorisation scheme exists for the installation of certain retail establishments and shopping centres. This relates to shopping centres that have a gross leasable area equal or greater than 8,000 m^2, and retail establishments having a sales area equal or exceeding 2,000 m^2, when located outside shopping centres. Main criteria: Contribution to a multiplicity of commercial offers; assessment of services to consumer; quality of employment and corporate social responsibility; integration in urban environment; contribution to eco-efficiency (CPC 631, 632 except 63211, 63297).

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In **CY**: Nationality requirement exists for distribution services on pharmaceutical representatives (CPC 62117).

With respect to Cross-border trade in services – Market access, National treatment:

In **LT**: The distribution of pyrotechnics is subject to licensing. Only the juridical persons established in the European Union may obtain a licence (CPC 3546).

Measures:

CY: Law 74(i) 202.

LT: Law on Supervision of Civil Pyrotechnics Circulation (23 March 2004. No. IX-2074).

PT: Decree-Law No. 10/2015, 16 January.

(b) **Distribution of tobacco (part of CPC 6222, 62228, part of 6310, 63108)**

With respect to Investment liberalisation – Market access, National treatment:

In **FR**: State monopoly on wholesale and retail sales of tobacco. Nationality requirement for tobacconists (buraliste) (part of CPC 6222, part of 6310).

With respect to Investment liberalisation – National treatment and Cross-border trade in services – National treatment:

In **AT**: Only natural persons may apply for an authorisation to operate as a tobacconist. Priority is given to nationals of a Member State of the EEA (CPC 63108).

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In **ES**: There is a state monopoly on retail sales of tobacco. Establishment is subject to a European Union Member State nationality requirement. Only natural persons may operate as a tobacconist. Each tobacconist cannot obtain more than one license (CPC 63108).

In **IT**: In order to distribute and sell tobacco, a licence is needed. The licence is granted through public procedures. The granting of licences is subject to an economic needs test. Main criteria: population and geographical density of existing selling points (part of CPC 6222, part of 6310).

Measures:

AT: Tobacco Monopoly Act 1996, § 5 and § 27.

ES: Law 14/2013 of 27 September 2014.

FR: Code général des impôts, Article 568 and Articles 276-279 de l'annexe 2 de ce code.

IT: Legislative Decree 184/2003;

Law 165/1962;

Law 3/2003;

Law 1293/1957;

Law 907/1942; and

Decree of the President of the Republic (D.P.R.) 1074/1958.

(c) **Distribution of alcoholic beverages (CPC 62226, 631)**

With respect to Investment liberalisation – Market access and Cross-border trade in services – Market access:

In **SE**: Systembolaget AB has a governmental monopoly on retail sales of liquor, wine and beer (except non-alcoholic beer). Alcoholic beverages are beverages with an alcohol content over 2.25 per cent per volume. For beer, the limit is an alcohol content over 3.5 per cent per volume (part of CPC 631).

Measures:

SE: The Alcohol Act (2010:1622).

Reservation No. 9 - Education services

Sector – sub-sector:	Education services (privately funded)
Industry classification:	CPC 921, 922, 923, 924
Type of reservation:	Market access
	National treatment
	Senior management and boards of directors
Section:	Investment liberalisation and Cross-border trade in services
Level of government:	EU/Member State (unless otherwise specified)

Description:

With respect to Investment liberalisation – Market access, National treatment:

In **BG**: Privately funded primary and secondary education services may only be supplied by authorised Bulgarian enterprises (commercial presence is required). Bulgarian kindergartens and schools having foreign participation may be established or transformed at the request of associations, or corporations, or enterprises of Bulgarian and foreign natural or legal entities, duly registered in Bulgaria, by decision of the Council of Ministers on a motion by the Minister of Education, Youth and Science. Foreign owned kindergartens and schools may be established or transformed at the request of foreign legal entities in accordance with international agreements and conventions and under the provisions above. Foreign high schools cannot establish subsidiaries in the territory of Bulgaria. Foreign high schools may open faculties, departments, institutes and colleges in Bulgaria only within the structure of Bulgarian high schools and in cooperation with them (CPC 921, 922).

In **SI**: Privately funded elementary schools may be founded by Slovenian natural or legal persons only. The service supplier must establish a registered office or branch office (CPC 921).

With respect to Investment liberalisation – Market access:

In **CZ** and **SK**: Establishment in a Member State of the European Union required to apply for state approval to operate as a privately funded higher education institution. This reservation does not apply to secondary technical and vocational education services (CZ CPC 92390, SK CPC 92).

In **ES** and **IT**: An authorisation is required in order to open a privately funded university which issues recognised diplomas or degrees. An economic needs test is applied. Main criteria: population and density of existing establishments.

In **ES**: The procedure involves obtaining the advice of the Parliament.

In **IT**: This is based on a three year programme and only Italian juridical persons may be authorised to issue state-recognised diplomas (CPC 923).

With respect to Investment liberalisation – National treatment, Senior management and boards of directors and Cross-border trade in services – Market access:

In **EL**: Nationality of a Member State of the European Union is required for owners and a majority of the members of the board of directors in privately funded primary and secondary schools, and for teachers in privately funded primary and secondary education (CPC 921, 922). Education at university level shall be provided exclusively by institutions which are fully self-governed public law legal persons. However, Law 3696/2008 permits the establishment by European Union residents (natural or legal persons) of private tertiary education institutions granting certificates which are not recognised as being equivalent to university degrees (CPC 923).

With respect to Investment liberalisation – Market access and Cross-border trade in services – Market access:

In **AT**: The provision of privately funded university level education services in the area of applied sciences requires an authorisation from the competent authority, the Council for Higher education (Fachhochschulrat). An investor seeking to provide an applied science study programme must have his primary business being the supply of such programmes, and must submit a needs assessment and a market survey for the acceptance of the proposed study programme. The competent Ministry may deny an authorisation where the programme is determined to be incompatible with national educational interests. The applicant for a private university requires an authorisation from the competent authority (the Austrian Accreditation Council). The competent Ministry may deny the approval if the decision of the accreditation authority does not comply with national educational interests (CPC 923).

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In **FR**: Nationality of a Member State of the European Union is required in order to teach in a privately funded educational institution (CPC 921, 922, 923). However, nationals of Japan may obtain an authorisation from the relevant competent authorities in order to teach in primary, secondary and higher level educational institutions. Nationals of Japan may also obtain an authorisation from the relevant competent authorities in order to establish and operate or manage primary, secondary or higher level educational institutions. Such authorisation is granted on a discretionary basis.

With respect to Cross-border trade in services – Market access, National treatment:

In **MT**: Service suppliers seeking to provide privately funded higher or adult education services must obtain a licence from the Ministry of Education and Employment. The decision on whether to issue a licence may be discretionary (CPC 923, 924).

Measures:

AT: University of Applied Sciences Studies Act, BGBl. I Nr. 340/1993 as amended, § 2; Private University Act, BGBl. I Nr. 74/2011 as amended, § 2; and

Act on Quality Assurance in Higher Education, BGBl. Nr. 74/2011 as amended, § 25 (3).

BG: Public Education Act, Article 12; and

Law for the Higher Education, paragraph 4 of the additional provisions.

CZ: Act No. 111/1998, Coll. (Higher Education Act), § 39; and

Act No. 561/2004 Coll. on Pre-school, Basic, Secondary, Tertiary Professional and Other Education (the Education Act).

EL: Laws 682/1977, 284/1968, 2545/1940, Presidential Degree 211/1994 as amended by Presidential Degree 394/1997, Constitution of Hellas, Article 16, paragraph 5 and Law 3549/2007.

ES: Ley Orgánica 6/2001, de 21 de Diciembre, de Universidades (Law 6 / 2001 of 21 December, on Universities), Article 4.

FR: Code de l'éducation, Articles L 444-5, L 914-4, L 441-8, L 731-8, L 731-1 to 8.

IT: Royal Decree 1592/1933 (Law on secondary education);

Law 243/1991 (Occasional public contribution for private universities);

Resolution 20/2003 of CNVSU (Comitato nazionale per la valutazione del sistema universitario); and

Decree of the President of the Republic (DPR) 25/1998.

MT: Legal Notice 296 of 2012.

SI: Organisation and Financing of Education Act (Official Gazette of Republic of Slovenia, no. 12/1996) and its revisions, Article 40.

SK: Law No. 131 of 21 February 2002 on Higher Education and on Changes and Supplements to Some Laws.

Reservation No. 10 - Environmental services

Sector – sub-sector:	Environmental services – processing and recycling of used batteries and accumulators, old cars and waste from electrical and electronic equipment; protection of ambient air and climate cleaning services of exhaust gases
Industry classification:	Part of CPC 9402, 9404
Type of reservation:	Market access
Section:	Investment liberalisation and Cross-border trade in services
Level of government:	EU/Member State (unless otherwise specified)

Description:

In **SK**: For processing and recycling of used batteries and accumulators, waste oils, old cars and waste from electrical and electronic equipment, incorporation in a Member State of the European Union or a Member State of the EEA is required (residency requirement) (part of CPC 9402).

With respect to Cross-border trade in services – Market access:

In **SE**: Only entities established in Sweden or having their principal seat in Sweden are eligible for accreditation to perform control services of exhaust gas (CPC 9404).

Measures:

SE: The Vehicles Act (2002:574).

SK: Act 79/2015 on Waste.

Reservation No. 11 - Financial services

Sector – sub-sector:	Financial services – insurance and banking
Type of reservation:	Market access
	National treatment
	Senior management and boards of directors
Section:	Investment liberalisation and Cross-border trade in services
Level of government:	EU/Member State (unless otherwise specified)

Description:

(a) **Insurance**

In **BG**: Pension insurance shall be carried out as a joint-stock company licensed in accordance with the Code of Social Insurance and registered under the Commerce Act or under the legislation of another Member State of the European Union (no branches). The promoters and shareholders of pension insurance companies may be non-resident legal persons, registered as a social insurance, commercial insurance or other financial institution under the national law thereof, if they present bank references from a first-class foreign bank confirmed by the Bulgarian National Bank. Non-resident individuals cannot be promoters and shareholders of pension insurance companies. The income of the supplementary voluntary pension funds: as well as similar income directly connected with voluntary pension insurance carried out by persons who are registered under the legislation of another Member State of the European Union and who may, in compliance with the legislation concerned, perform voluntary pension insurance operations, shall not be taxable according to the procedure established by the Corporate Income Tax Act. The chairperson of the management board, the chairperson of the board of directors, the executive director and the managerial agent must have a permanent address or hold a durable residence permit in Bulgaria.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In **AT**: Promotional activity and intermediation on behalf of a subsidiary not established in the European Union or of a branch not established in AT (except for reinsurance and retrocession) are prohibited.

In **DE** and **LT**: The supply of direct insurance services by insurance companies not established in the European Union requires the setting up and authorisation of a branch.

In **DK**: No persons or companies (including insurance companies) may, for business purposes, assist in effecting direct insurance for persons resident in DK, for Danish ships or for property in DK, other than insurance companies licensed by Danish law or by Danish competent authorities.

In **PL**: Local incorporation (no branches) is required for insurance intermediaries.

With respect to Investment liberalisation – Market access, National treatment:

In **AT**: In order to obtain a licence to open a branch office, foreign insurers must have a legal form corresponding or comparable to a joint stock company or a mutual insurance association in their home country. The management of a branch office must consist of at least two natural persons resident in AT.

In **BG**: Before establishing a branch or agency to provide insurance, a foreign insurer or re-insurer must have been authorised to operate in its country of origin in the same classes of insurance as those it wishes to provide in BG. Residency requirement for the members of managing and supervisory body of (re)insurance undertakings and every person authorised to manage or represent the (re)insurance undertaking.

In **ES**: Before establishing a branch or agency in Spain in order to provide certain classes of insurance, a foreign insurer must have been authorised to operate in the same classes of insurance in its country of origin for at least five years.

In **PT**: In order to establish a branch or agency, foreign insurance companies need to demonstrate prior operational experience of at least five years.

In **PT**, **ES** and **BG**: Direct branching is not permitted for insurance intermediation, which is reserved to companies formed in accordance with the law of a Member State of the European Union.

With respect to Investment liberalisation – Market access:

In **EL**: The right of establishment does not cover the creation of representative offices or other permanent presence of insurance companies, except where such offices are established as agencies, branches or head offices.

With respect to National treatment only;

In **SE**: Insurance mediation undertakings not incorporated in the European Union may establish only through a branch.

With respect to Cross-border trade in services – Market access, National treatment:

In **IT**: European Union nationality is required for the practice of the actuarial profession, except for foreign professionals who may be allowed to practice based on reciprocity.

In **SE**: The supply of direct insurance is allowed only through an insurance service supplier authorised in Sweden, provided that the foreign service supplier and the Swedish insurance company belong to the same group of companies or have an agreement of cooperation between them.

Measures:

AT: Insurance Supervision Act, §5 (1) 3 (VAG), BGBI. Nr. 569/1978, §1 (2).

BG: Insurance Code, Articles 12, 56-63, 65, 66 and 80 paragraph 4.

DE: §§67-69 Versicherungsaufsichtsgesetz (VAG) for all insurance services- implements Solvency 2; in connection with §105 Luftverkehrs-Zulassungs-Ordnung (LuftVZO) only for compulsory air liability insurance.

DK: Lov om finansiel virksomhed jf. lovbekendtgørelse 182 af 18. februar 2015.

EL: Legislative Degree 400/1970.

ES: Reglamento de Ordenación, Supervisión y Solvencia de Entidades Aseguradoras y Reaseguradoras (RD 1060/2015, de 20 de noviembre de 2015), Article 36.

IT: Article 29 of the code of private insurance (Legislative decree no. 209 of 7 September 2005); and

Law 194/1942, Article 4, Law 4/1999 on the register.

LT: Law on Insurance, 18 of September, 2003 m. Nr. IX-1737, last amendment 15 of December 2016; and

Law No. XIII-98.

PL: Act on insurance activity of May 22, 2003 (Journal of Laws 2003, No 124, item 1151); and

Act on insurance mediation of May 22, 2003 (Journal of Laws 2003, No 124, item 1154), Articles 16 and 31.

PT: Article 7 of Decree-Law 94-B/98 and chapter I, Section VI of Decree-Law 94-B/98, Articles 34, nr. 6, 7, and Article 7 of Decree-Law 144/2006.

SE: Lag om försäkringsförmedling (Insurance Mediation Act) (2005:405); and

Foreign Insurers Business in Sweden Act (1998:293).

(b) **Banking and other financial services**

With respect to Cross-border trade in services – Market access, National treatment:

In **HU**: Non-EEA companies may provide financial services or engage in activities auxiliary to financial services solely through a branch in HU.

With respect to Investment liberalisation – Market access, National treatment:

In **BG**: The persons who manage and represent the bank shall be personally present at its management address. The financial institution shall have its main business in the territory of Bulgaria.

In **HU**: The board of directors of a credit institution shall have at least two members recognised as resident according to foreign exchange regulations and having had prior permanent residency in HU for at least one year.

Branches of non-EEA investment fund management companies may not engage in the management of European investment funds and may not provide asset management services to private pension funds.

In **RO**: Market operators are legal persons set up as joint stock companies according to the provisions of the Company law. Alternative trading systems can be managed by a system operator set up under the conditions described above or by an investment firm authorised by CNVM.

In **SE**: A founder of a savings bank shall be a natural person resident in a Member State of the EEA.

With respect to Market access only:

In **PT**: Pension fund management may be provided only by specialised companies incorporated in PT for that purpose and by insurance companies established in PT and authorised to take up life insurance business, or by entities authorised to provide pension fund management in other Member States of the European Union. Direct branching from non-European Union countries is not permitted.

In **SI**: A pension scheme may be provided by a mutual pension fund (which is not a legal entity and is therefore managed by an insurance company, a bank or a pension company), a pension company or an insurance company. Additionally, a pension scheme can also be offered by pension scheme providers established in accordance with the regulations applicable in a Member State of the European Union.

With respect to Investment liberalisation – Market access, National treatment and to Cross-border trade in services – Market access, National treatment:

In **IT**: In order to be authorised to manage the securities settlement system or central securities depository services with an establishment in Italy, a company is required to be incorporated in Italy (no branches). In the case of collective investment schemes other than undertakings for collective investment in transferable securities ('UCITS') harmonised under European Union legislation, the trustee or depository is required to be established in Italy or in another Member State of the European Union and have a branch in Italy. Management enterprises of investment funds not harmonised under European Union legislation are also required to be incorporated in Italy (no branches). Only banks, insurance enterprises, investment firms and enterprises managing UCITS harmonised under UE legislation having their legal head office in the European Union, as well as UCITS incorporated in Italy, may carry out the activity of pension fund resource management. In providing the activity of door-to-door selling, intermediaries must utilise authorised financial salesmen resident within the territory of a Member State of the European Union. Representative offices of non- European Union intermediaries cannot carry out activities aimed at providing investment services, including trading for own account and for the account of customers, placement and underwriting financial instruments (branch required).

Measures:

BG: Law of Credit Institutions, Articles 2 and 17;

Code of Social Insurance, Article 121e; and

Currency Law, Article 3.

HU: Act CCXXXVII of 2013 on Credit Institutions and Financial Enterprises;

Act CCXXXVII of 2013 on Credit Institutions and Financial Enterprises; and

Act CXX of 2001 on the Capital Market.

IT: Legislative Decree 58/1998, Articles 1, 19, 28, 30-33, 38, 69 and 80;

Joint Regulation of Bank of Italy and Consob 22.2.1998, Articles 3 and 41;

Regulation of Bank of Italy 25.1.2005; and

Title V, Chapter VII, Section II, Consob Regulation 16190 of 29.10.2007, Articles 17-21, 78-81, 91-111.

PT: Decree-Law 12/2006, as amended by Decree-Law 180/2007 Decree-Law 357-A/2007, Regulation 7/2007-R, as amended by Regulation 2/2008-R, Regulation 19/2008-R, Regulation 8/2009.

RO: Law no. 297/2004 on capital markets, CNVM ('Comisia Nationala a Valorilor Mobiliare') Regulation no. 2/2006 on regulated markets and alternative trading systems.

SE: Sparbankslagen (Savings Bank Act) (1987:619), Chapter 2, § 1, part 2.

SI: Pension and Disability Insurance Act (Official Gazette no. 102/15).

Reservation No. 12 - Health services and social services

Sector – sub-sector:	Health and social services
Industry classification:	CPC 931, 933
Type of reservation:	Market access
	National treatment
Section:	Investment liberalisation and Cross-border trade in services
Level of government:	EU/Member State (unless otherwise specified)

Description:

In **DE** (applies also to the regional level of government): Rescue services and 'qualified ambulance services' are organised and regulated by the Länder. Most Länder delegate competences in the field of rescue services to municipalities. Municipalities are allowed to give priority to not-for-profit operators. This applies equally to foreign as well as domestic service suppliers (CPC 931, 933). Ambulance services are subject to planning, permission and accreditation. Telemedicine may only be provided in the context of a primary treatment involving the prior physical presence of a doctor. The number of ICT (information and communications technology) service suppliers may be limited to guarantee interoperability, compatibility and necessary safety standards. This is applied in a non-discriminatory way.

In **FR**: While other types of legal form are available for European Union investors, foreign investors only have access to the legal forms of 'société d'exercice liberal' and 'société civile professionnelle'. For medical, dental and midwives services, French nationality is required. However, access by foreigners is possible within annually established quotas. For medical, dental and midwives services and services by nurses, provision through anonyme, à responsabilité limitée ou en commandite par actions (SEL) or SCP only. For hospital and ambulance services, residential health facilities (other than hospital services) and social services, an authorisation is necessary in order to exercise management functions. The authorisation process takes into account the availability of local managers.

With respect to Investment liberalisation – Market access, National treatment:

In **AT**: Cooperation of physicians for the purpose of ambulatory public healthcare, so-called group practices, can take place only under the legal form of Offene Gesellschaft/OG or Gesellschaft mit beschränkter Haftung/GmbH. Only physicians may act as associates of such a group practice. They must be entitled to independent medical practice, registered with the Austrian Medical Chamber and actively pursue the medical profession in the practice. Other natural or legal persons may not act as associates of the group practice and may not take share in its revenues or profits (part of CPC 9312).

With respect to Investment liberalisation – Market access:

In **HR**: Establishment of some privately funded social care facilities may be subject to needs based limits in particular geographical areas (CPC 9311, 93192, 93193, 933).

In **SI**: a state monopoly is reserved for the following services: Supply of blood, blood preparations, removal and preservation of human organs for transplant, socio-medical, hygiene, epidemiological and health-ecological services, patho-anatomical services, and biomedically-assisted procreation (CPC 931).

Measures:

AT: Medical Act, BGBl. I Nr. 169/1998, §§ 52a - 52c;

Federal Act Regulating High Level Allied Health Professions, BGBl. Nr. 460/1992; and

Federal Act regulating Medical Masseurs lower and upper level, BGBl. Nr. 169/2002.

DE: Bundesärzteordnung (Federal Medical Regulation):

Gesetz über die Ausübung der Zahnheilkunde;

Gesetz über die Berufe des Psychologischen Psychotherapeuten und des Kinder- und Jugendlichentherapeuten (Act on the Provision of Psychotherapy Services of 16.07.1998);

Gesetz über die berufsmäßige Ausübung der Heilkunde ohne Bestallung;

Gesetz über den Beruf der Hebamme und des Entbindungspflegers;

Gesetz über den Beruf der Rettungsassistentin und des Rettungsassistenten;

Gesetz über die Berufe in der Krankenpflege;

Gesetz über die Berufe in der Physiotherapie;

Gesetz über den Beruf des Logopäden;

Gesetz über den Beruf des Orthoptisten und der Orthoptistin;

Gesetz über den Beruf der Podologin und des Podologen;

Gesetz über den Beruf der Diätassitentin und des Diätassistenten;

Gesetz über den Beruf der Ergotherapeutin und des Ergotherapeuten;

Bundesapothekerordnung:

Gesetz über den Beruf des pharmazeutisch-technischen Assistenten;

Gesetz über technische Assistenten in der Medizin, Personenbeförderungsgesetz;

Gesetz über den Rettungsdienst (Rettungsdienstgesetz - RDG) in Baden-Württemberg vom 08.02.2010 (GBl. 2010, page 285);

Bayerisches Rettungsdienstgesetz (BayRDG) vom 22.07.2008 (GVBl 2008, page 429);

Gesetz über den Rettungsdienst für das Land Berlin (Rettungsdienstgesetz) vom 08.07.1993 (GVBl. page 313);

Gesetz über den Rettungsdienst im Land Brandenburg (BbgRettG) in der Fassung vom 18.05.2005;

Gesetz über den Rettungsdienst im Lande Bremen (BremRettDG) vom 22.09.1992;

Hamburgisches Rettungsdienstgesetz (HmbRDG) vom 09.06.1992;

Gesetz über den Rettungsdienst für das Land Mecklenburg-Vorpommern (RDGM-V) vom 01.07.1993;

Niedersächsisches Rettungsdienstgesetz (NRettDG) vom 02.10.2007 (GVBl, page 473);

Gesetz über den Rettungsdienst sowie die Notfallrettung und den Krankentransport durch Unternehmer (RettG NRW) vom 09.11.1992;

Landesgesetz über den Rettungsdienst sowie den Notfall- und Krankentransport (RettDG) vom 22.04.1991;

Saarländisches Rettungsdienstgesetz (SRettG) vom 09.02.1994;

Gesetz zur Neuordnung des Brandschutzes, Rettungsdienstes und Katastrophenschutzes im Freistaat Sachsen vom 24.06.2004;

Rettungsdienstgesetz des Landes Sachsen-Anhalt (RettDG LSA) vom 07.11.1993;

Gesetz über die Notfallrettung und den Krankentransport im Land Schleswig-Holstein (RDG) vom 29.11.1991;

Thüringer Rettungsdienstgesetz (ThüRettG) vom 22.12.1992;

§ 8 Krankenhausfinanzierungsgesetz (Hospital Financing Act);

§§ 14, 30 Gewerbeordnung (German Trade, Commerce and Industry Regulation Act);

§ 108 Sozialgesetzbuch V (Book on Social Security No. V);

Statutory Health Insurance:

§ 291b SGB V (Book on Social Security No. V) E-health provider;

§ 15 Sozialgesetzbuch VI (SGB VI, Book on Social Security No. VI);

§ 34 Sozialgesetzbuch VII (SGB VII, Book on Social Security No. VII), Unfallversicherung;

§ 21 Sozialgesetzbuch IX (SGB IX, Book on Social Security No. IX) Rehabilitation und Teilhabe behinderter Menschen);

§ 72 Sozialgesetzbuch XI (SGB XI, Book on Social Security No. XI), Long-term Care Insurance;

Landespflegegesetze:

Gesetz zur Umsetzung der Pflegeversicherung in Baden-Württemberg (Landespflegegesetz - LPflG) vom 11. September 1995;

Gesetz zur Ausführung der Sozialgesetze (AGSG) vom 8. Dezember 2006;

Gesetz zur Planung und Finanzierung von Pflegeeinrichtungen (Landespflegeeinrichtungsgesetz - LPflegEG) vom 19. Juli 2002;

Gesetz zur Umsetzung des Elften Buches Sozialgesetzbuch;

(Landespflegegesetz - LPflegeG) vom 29. Juni 2004;

Gesetz zur Ausführung des Pflege-Versicherungsgesetzes im Lande Bremen und zur Änderung des Bremischen Ausführungsgesetzes zum Bundessozialhilfegesetz (BremAGPflegeVG) vom 26. März 1996;

Hamburgisches Landespflegegesetz (HmbLPG) vom 18. September 2007;

Hessisches Ausführungsgesetz zum Pflege-Versicherungsgesetz vom 19. Dezember 1994;

Landespflegegesetz (LPflegeG M-V) vom 16. Dezember 2003;

Gesetz zur Planung und Förderung von Pflegeeinrichtungen nach dem Elften Buch Sozialgesetzbuch (Niedersächsisches Pflegegesetz - NPflegeG) vom 26. Mai 2004;

Gesetz zur Umsetzung des Pflege-Versicherungsgesetzes (Landespflegegesetz Nordrhein-Westfalen - PfG NW) vom 19. März 1996;

Landesgesetz zur Sicherstellung und Weiterentwicklung der pflegerischen Angebotsstruktur (LPflegeASG) vom 25. Juli 2005 (GVBl 2005, S. 299) – (Rheinland-Pfalz);

Saarländisches Gesetz Nr. 1355 zur Planung und Förderung von Pflegeeinrichtungen vom 21. Juni 1995;

Sächsisches Pflegegesetz (SächsPflegeG) vom 25. März 1996 ist zum 31.12.2002 außer Kraft getreten);

Ausführungsgesetz zum Pflege-Versicherungsgesetz (PflegeV-AG) vom 7. August 1996;

Ausführungsgesetz zum Pflege-Versicherungsgesetz (Landespflegegesetz - LPflegeG) vom 10. Februar 1996;

Thüringer Gesetz zur Ausführung des Pflege-Versicherungsgesetzes (ThürAGPflegeVG) vom 20. Juli 2005;

Personenbeförderungsgesetz (Act on Public Transport);

Landeskrankenhausgesetz Baden-Württemberg vom 29.11.2007;

Bavarian Act on Hospitals (Bayerisches Krankenhausgesetz - BayKrG) vom 28.03.2007;

§§ 12, 13, 14 Krankenhausentwicklungsgesetz Brandenburg (BbgKHEG) vom 08.07.2009 (GVBl. I/09, page 310);

Berliner Gesetz zur Neuregelung des Krankenhausrechts vom 18.09.2011 (GVBl. page 483);

Bremisches Krankenhausgesetz (BrmKrHG) vom 12.04.2011 (Gesetzblatt Bremen vom 29.04.2011);

Hamburgisches Krankenhausgesetz (HmbKHG) vom 17.04.1991 (HmbGVBl. Page127;

§§ 17-19 Hessisches Krankenhausgesetz 2011 (HKHG 2011) vom 21.12.2010 (GVBl. I 2010, Seite 587);

Krankenhausgesetz für das Land Mecklenburg-Vorpommern (LKHG M-V) vom 20.05.2011 (GVOBl. M-V 2011, page 327);

Niedersächsisches Krankenhausgesetz (NKHG) vom 19.01.2012 (Nds. GVBl. Nr. 1 vom 26.01.2012, page 2);

Krankenhausgestaltungsgesetz des Landes Nordrhein-Westfalen (KHGG NRW) vom 11.12.2007 (GV. NRW page 702);

§ 6 Landeskrankenhausgesetz Rheinland-Pfalz (LKG Rh-Pf) in der Fassung vom 01.12.2010 (GVBl. page 433);

Saarländisches Krankenhausgesetz (SKHG) vom 13.07.2005;

Gesetz zur Ausführung des Krankenhausfinanzierungsgesetzes (AG-KHG) in Schleswig-Holstein vom 12.12.1986 (GVOBl. Schl.-H. page 302);

§ 3 Krankenhausgesetz Sachsen-Anhalt (KHG LSA) vom 14.04.2005 (GVBl. LSA 2005, page 202);

Gesetz zur Neuordnung des Krankenhauswesens (Sächsisches Krankenhausgesetz - SächsKHG) vom 19.08.1993 (Sächs GVBl. page 675);

§ 4 Thüringischer Krankenhausgesetz (Thür KHG) in der Fassung der Neubekanntmachung 30.04.2003 (GVBl. page 262); and

Gesetz zur Neuordnung des Krankenhauswesens (Sächsisches Krankenhausgesetz – SächsKHG) vom 19. August 1993 (SächsGVBl. page 675).

FR: Loi 90-1258 relative à l'exercice sous forme de société des professions libérales, modifiée par les lois 2001-1168 du 12 décembre 2001 et 2008-776 du 4 août 2008 et la loi 66-879 du 29 novembre 1966 (SCP); and

Code de la santé publique, articles L6122-1, L6122-2 (Ordonnance2010-177 du 23 février 2010).

HR: Health Care Act (OG 150/08, 71/10, 139/10, 22/11, 84/11, 12/12, 70/12, 144/12).

SI: Law of Health Services, Official Gazette of the RS, No. 23/2005, Articles 1, 3 and 62-64; Infertility Treatment and Procedures of the Biomedically-Assisted Procreation Act, Official Gazette of the RS, No. 70/00, Articles 15 and 16; and

Supply of Blood Act (ZPKrv-1), Official Gazette of RS, no. 104/06, Articles 5 and 8.

Reservation No. 13 - Tourism and travel related services

Sector – sub-sector:	Tourism and travel related services - hotels, restaurants and catering; travel agencies and tour operators services (including tour managers); tourist guides services
Industry classification:	CPC 641, 642, 643, 7471, 7472
Type of reservation:	Market access
	National treatment
	Senior management and boards of directors
Section:	Investment liberalisation and Cross-border trade in services
Level of government:	EU/Member State (unless otherwise specified)

Description:

In **BG**: Incorporation (no branches) is required. Tour operation or travel agency services may be provided by a person established in a Member State of the European Union or in a Member State of the EEA if, upon establishment in the territory of Bulgaria, the said person presents a copy of a document certifying the right thereof to practice that activity and a certificate or another document issued by a credit institution or an insurer containing data of the existence of insurance covering the liability of the said person for damage which may ensue as a result of a culpable non-fulfilment of professional duties. The number of foreign managers may not exceed the number of managers who are Bulgarian nationals, in cases where the public (state or municipal) share in the equity capital of a Bulgarian company exceeds 50 per cent. EEA nationality requirement for tourist guides (CPC 641, 642, 643, 7471, 7472).

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In **CY**: A licence to establish and operate a tourism and travel company or agency, as well as the renewal of an operating licence of an existing company or agency, shall be granted only to European Union natural or legal persons. No non-resident company except those established in another Member State of the European Union, can provide in the Republic of Cyprus, on an organised or permanent basis, the activities referred to under Article 3 of the abovementioned Law, unless represented by a resident company. The provision of tourist guide services requires nationality of a Member State of the European Union (CPC 7471, 7472).

In **HR**: EEA nationality is required for hospitality and catering services in households and rural homesteads (CPC 641, 642, 643, 7471, 7472).

In **EL**: the citizens of third countries have to obtain a diploma from the Tourist Guide Schools of the Greek Ministry of Tourism, in order to be entitled to the right of practicing the profession. By exception, the right of practicing the profession can be temporally accorded to third countries citizens, by way of derogation of the above mention provisions, in the event of the confirmed absence of a tourist guide for a specific language.

In **ES** (for ES applies also to the regional level of government): Nationality of a Member State of the European Union is required for the provision of tourist guide services (CPC 7472).

With respect to Cross-border trade in services – Market access, National treatment:

In **HU**: The supply of travel agent and tour operator services, and tourist guide services on a cross-border basis is subject to a licence issued by the Hungarian Trade Licensing Office. Licences are reserved to EEA nationals and juridical persons having their seats in the EEA Member States (CPC 7471, 7472).

In **IT** (applies also to the regional level of government): tourist guides from non- European Union countries need to obtain a specific licence from the region in order to act as a professional tourist guide. Tourist guides from Member States of the European Union can work freely without the requirement for such a licence. The licence is granted to tourist guides demonstrating adequate competence and knowledge (CPC 7472).

Measures:

BG: Law for Tourism, Articles 61, 113 and 146.

CY: The Tourism and Travel Offices and Tourist Guides Law 1995 to 2004 (N.41(I)/1995-2004).

EL: Presidential Degree 38/2010, Ministerial Decision 165261/IA/2010 (Gov. Gazette 2157/B), Article 50 of the law 4403/2016.

ES: Andalucía: Decreto 8/2015, de 20 de enero, Regulador de guías de turismo de Andalucía;

Aragón: Decreto 21/2015, de 24 de febrero, Reglamento de Guías de turismo de Aragón;

Cantabria: Decreto 51/2001, de 24 de julio, Article 4, por el que se modifica el Decreto 32/1997, de 25 de abril, por el que se aprueba el reglamento para el ejercicio de actividades turístico-informativas privadas;

Castilla y León: Decreto 25/2000, de 10 de febrero, por el que se modifica el Decreto 101/1995, de 25 de mayo, por el que se regula la profesión de guía de turismo de la Comunidad Autónoma de Castilla y León;

Castilla la Mancha: Decreto 86/2006, de 17 de julio, de Ordenación de las Profesiones Turísticas;

Cataluña: Decreto Legislativo 3/2010, de 5 de octubre, para la adecuación de normas con rango de ley a la Directiva 2006/123/CE, del Parlamento y del Consejo, de 12 de diciembre de 2006, relativa a los servicios en el mercado interior, Article 88;

Comunidad de Madrid: Decreto 84/2006, de 26 de octubre del Consejo de Gobierno, por el que se modifica el Decreto 47/1996, de 28 de marzo;

Comunidad Valenciana: Decreto 90/2010, de 21 de mayo, del Consell, por el que se modifica el reglamento regulador de la profesión de guía de turismo en el ámbito territorial de la Comunitat Valenciana, aprobado por el Decreto 62/1996, de 25 de marzo, del Consell;

Extremadura: Decreto 37/2015, de 17 de marzo;

Galicia: Decreto 42/2001, de 1 de febrero, de Refundición en materia de agencias de viajes, guias de turismo y turismo activo;

Illes Balears: Decreto 136/2000, de 22 de septiembre, por el cual se modifica el Decreto 112/1996, de 21 de junio, por el que se regula la habilitación de guía turístico en las Islas Baleares;

Islas Canarias: Decreto 13/2010, de 11 de febrero, por el que se regula el acceso y ejercicio de la profesión de guía de turismo en la Comunidad Autónoma de Canarias, Article 5;

La Rioja: Decreto 14/2001, de 4 de marzo, Reglamento de desarrollo de la Ley de Turismo de La Rioja;

Navarra: Decreto Foral 288/2004, de 23 de agosto. Reglamento para actividad de empresas de turismo activo y cultural de Navarra. Principado de Asturias: Decreto 59/2007, de 24 de mayo, por el que se aprueba el Reglamento regulador de la profesión de Guía de Turismo en el Principado de Asturias; and

Región de Murcia: Decreto n.º 37/2011, de 8 de abril, por el que se modifican diversos decretos en materia de turismo para su adaptación a la ley 11/1997, de 12 de diciembre, de turismo de la Región de Murcia tras su modificación por la ley 12/2009, de 11 de diciembre, por la que se modifican diversas leyes para su adaptación a la directiva 2006/123/CE, del Parlamento Europeo y del Consejo de 12 de diciembre de 2006, relativa a los servicios en el mercado interior.

HR: Hospitality and Catering Industry Act (OG 138/06, 152/08, 43/09, 88/10 i 50/12); and

Act on Provision of Tourism Services (OG No. 68/07 and 88/10).

HU: Act CLXIV of 2005 on Trade, Government Decree No. 213/1996 (XII.23.) on Travel Organisation and Agency Activities.

IT: Law 135/2001 Articles 7.5 and 6; and

Law 40/2007 (DL 7/2007).

Reservation No. 14 - Recreational, cultural and sporting services

Sector – sub-sector:	Recreational services; other sporting services
Industry classification:	CPC 962, part of 96419
Type of reservation:	Market access
	National treatment
	Senior management and boards of directors
Section:	Investment liberalisation and Cross-border trade in services
Level of government:	EU/Member State (unless otherwise specified)

Description:

Other sporting services (CPC 96419)

With respect to Investment liberalisation – National treatment, Senior management and boards of directors and Cross-border trade in services –National treatment:

In **AT** (applies to the regional level of government): The operation of ski schools and mountain guide services is governed by the laws of the Bundesländer. The provision of these services may require nationality of a Member State of the EEA. Enterprises may be required to appoint a managing director who is a national of a Member State of the EEA.

In **CY**: Nationality requirement for the establishment of a dance school and nationality requirement for physical instructors.

Measures:

AT: Kärntner Schischulgesetz, LGBL. Nr. 53/97;

Kärntner Berg- und Schiführergesetz, LGBL. Nr. 25/98;

NÖ- Sportgesetz, LGBL. Nr. 5710;

OÖ- Sportgesetz, LGBl. Nr. 93/1997;

Salzburger Schischul- und Snowboardschulgesetz, LGBL. Nr. 83/89;

Salzburger Bergführergesetz, LGBL. Nr. 76/81;

Steiermärkisches Schischulgesetz, LGBL. Nr.58/97;

Steiermärkisches Berg- und Schiführergesetz, LGBL. Nr. 53/76;

Tiroler Schischulgesetz. LGBL. Nr. 15/95;

Tiroler Bergsportführergesetz, LGBL. Nr. 7/98;

Vorarlberger Schischulgesetz, LGBL. Nr. 55/02 §4 (2)a;

Vorarlberger Bergführergesetz, LGBL. Nr. 54/02; and

Wien: Gesetz über die Unterweisung in Wintersportarten, LGBL. Nr. 37/02.

CY: Law 65(i)/1997; and

Law 17(i) /1995.

Reservation No. 15 - Transport services and services auxiliary to transport services

Sector – sub-sector:	Transport services - fishing and water transportation - any other commercial activity undertaken from a ship; water transportation and auxiliary services for water transport; rail transport and auxiliary services to rail transport; road transport and services auxiliary to road transport; services auxiliary to air transport services; provision of combined transport services
Industry classification:	ISIC Rev. 3.1 0501, 0502; CPC 5133, 5223, 711, 712, 721, 741, 742, 743, 744, 745, 748, 749, 7461, 7469, 83103, 86751, 86754, 8730, 882
Type of reservation:	Market access
	National treatment
	Most-favoured-nation treatment
	Senior management and boards of directors
Section:	Investment liberalisation and Cross-border trade in services
Level of government:	EU/Member State (unless otherwise specified)

Description:

(a) **Maritime transport and auxiliary services for maritime transport. Any commercial activity undertaken from a ship (ISIC Rev. 3.1 0501, 0502; CPC 5133, 5223, 721, Part of 742, 745, 74540, 74520, 74590, 882)**

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors; Cross-border trade in services – Market access, National treatment:

In **BG**: The carriage and any activities related to hydraulic-engineering and underwater technical works, prospecting and extraction of mineral and other inorganic resources, pilotage, bunkering, receipt of waste, water-and-oil mixtures and other such, performed by vessels in the internal waters, and the territorial sea of Bulgaria, may only be performed by vessels flying the Bulgarian flag or vessels flying the flag of another Member State of the European Union.

The number of the service suppliers at the ports may be limited depending on the objective capacity of the port, which is decided by an expert commission, set up by the Minister of Transport, Information Technology and Communications.

Nationality requirement for supporting services. The master and the chief engineer of the vessel shall mandatorily be nationals of a Member State of the European Union or the EEA, or of the Swiss Confederation. Not less than 25 per cent of the positions at management and operational level and not less than 25 per cent of the positions at order-taking level shall be occupied by nationals of Bulgaria (ISIC Rev. 3.1 0501, 0502, CPC 5133, 5223, 721, 74520, 74540, 74590, 882).

Measures:

BG: Merchant Shipping Code; Law For the Sea Water, Inland Waterways and Ports of the Republic of Bulgaria; Ordinance for the condition and order for selection of Bulgarian carriers for carriage of passengers and cargoes under international treaties; and

Ordinance 3 for servicing of unmanned vessels.

With respect to Investment liberalisation – Market access, National treatment; Cross-border trade in services – Market access, National treatment:

In **BG**: Regarding supporting services for public transport carried out in Bulgarian ports, in ports having national significance, the right to perform supporting activities is granted through a concession contract. In ports having regional significance, this right is granted by a contract with the owner of the port (CPC 74520, 74540, 74590).

Measures:

BG: Merchant Shipping Code; Law For the Sea Water, Inland Waterways and Ports of the Republic of Bulgaria.

In **DK**: Pilotage-providers may only conduct pilotage service in Denmark, if they are domiciled in an EU/EEA country and registered and approved by the Danish Authorities in accordance with the Danish Act on Pilotage (CPC 74520).

Measures:

DK: Danish Pilotage Act, §18.

With respect to Investment liberalisation - Market access, National treatment, Most-favoured-nation treatment, and Cross-border trade in services - Market access, National treatment, Most-favoured-nation treatment:

In **DE** (applies also to the regional level of government): A vessel that does not belong to a national of a Member State of the European Union may be used for activities other than transport and auxiliary services in the German federal waterways only after specific authorisation. Waivers for non- European Union vessels may only be granted if no European Union vessels are available or if they are available under very unfavourable conditions, or on the basis of reciprocity. Waivers for vessels flying under the Japanese flag may be granted on the basis of reciprocity (§ 2 paragraph 3 KüSchVO). All activities falling within the scope of the pilot law are regulated and accreditation is restricted to nationals of the EEA or the Swiss Confederation.

For rental or leasing of seagoing vessels with or without operators, and for rental or leasing without operator of non-seagoing vessels, the conclusion of contracts for freight transport by ships flying a foreign flag or the chartering of such vessels may be restricted, depending on the availability of ships flying under the German flag or the flag of another Member State of the European Union.

Transactions between residents and non-residents concerning:

(i) rental of internal waterways vessels, which are not registered in the economic area;

(ii) transport of freight with such internal waterways vessels; or

(iii) towing services by such internal waterways vessels,

within the economic area may be restricted (Water transport, Supporting services for water transport, Rental of ships, Leasing services of ships without operators (CPC 721, 745, 83103, 86751, 86754, 8730)).

Measures:

DE: §§ 1, 2 Flaggenrechtsgesetz (Flag Protection Act);

§ 2 Verordnung über die Küstenschifffahrt vom 05.07.2002;

§§ 1, 2 Binnenschifffahrtsaufgabengesetz (BinSchAufgG);

Vorschriften aus der (Schifffahrts-) Patentverordnung in der Fassung vom 08.04.2008;

§ 9 Abs.2 Nr. 1 Seelotsgesetz vom 08.12.2010 (BGBl. I S. 1864);

§ 1 Nr. 9, 10, 11 und 13 Seeaufgabengesetz (SeeAufgG); and

See-Eigensicherungsverordnung vom 19.09.2005 (BGBl. I S. 2787), geändert durch Artikel 516 Verordnung vom 31.10.2006 (BGBl. I S. 2407).

In **FI**: supporting services for maritime transport when provided in Finnish maritime waters are reserved to fleets operating under the national, European Union or Norwegian flag (CPC 745).

Measures:

FI: Merilaki (Maritime Act) (674/1994); and

Laki elinkeinon harjoittamisen oikeudesta (Act on the Right to Carry on a Trade) (122/1919), s. 4.

With respect to Investment liberalisation - Market access:

In **EL**: Public monopoly imposed in port areas for cargo handling services (CPC 741).

Measures:

EL: Code of Public Maritime Law (Legislative Decree 187/1973).

In **IT**: An economic needs test is applied for maritime cargo-handling services. Main criteria: number of and impact on existing establishments, population density, geographic spread and creation of new employment (CPC 741).

Measures:

IT: Shipping Code;

Law 84/1994; and

Ministerial decree 585/1995.

(b) **Rail transport and auxiliary services to rail transport (CPC 711, 743)**

With respect to Investment liberalisation - Market access, National treatment, and Cross-border trade in services - Market access, National treatment:

In **BG**: Only nationals of a Member State of the European Union may provide rail transport or supporting services for rail transport in Bulgaria. A licence to carry out passenger or freight transportation by rail is issued by the Minister of Transport to railway operators registered as traders (CPC 711, 743).

Measures:

BG: Law for Railway Transport, Articles. 37, 48.

With respect to Investment liberalisation - Market access:

In **LT**: The exclusive rights for the provision of transit services are granted to railway undertakings which are owned, or whose stock is 100 per cent owned, by the state (CPC 711).

Measures:

LT: Railway transport Code of the Republic of Lithuania of 22 April 2004 No. IX-2152 as amended by 8 June 2006 No. X-653.

(c) **Road transport and services auxiliary to road transport (CPC 712, 7121, 7122, 71222, 7123)**

With respect to Investment liberalisation - Market access, National treatment, and Cross-border trade in services - Market access, National treatment:

In **AT**: For passenger and freight transportation, exclusive rights or authorisations may only be granted to nationals of the Member States of the European Union and to juridical persons of the European Union having their headquarters in the European Union (CPC 712).

Measures:

AT: Güterbeförderungsgesetz (Goods Transportation Act), BGBl. Nr. 593/1995; § 5; Gelegenheitsverkehrsgesetz (Occasional Traffic Act), BGBl. Nr. 112/1996; § 6; and Kraftfahrliniengesetz (Law on Scheduled Transport), BGBl. I Nr. 203/1999 as amended, §§ 7 and 8.

With respect to Investment liberalisation - National treatment, Most-favoured-nation treatment, and Cross-border trade in services - National treatment, Most-favoured-nation treatment:

In **EL**: For operators of road freight transport services. In order to engage in the occupation of road freight transport operator a Hellenic licence is needed. Licences are granted on non–discriminatory terms, under condition of reciprocity. Road freight transport operations established in Greece may only use vehicles that are registered in Greece (CPC 7123).

Measures:

EL: Licensing of road freight transport operators: Greek law 3887/2010 (Government Gazette A' 174), as amended by Article 5 of law 4038/2012 (Government Gazette A' 14)-EC Regulations 1071/09 and 1072/09.

With respect to Investment liberalisation - Market access:

In **IE**: Economic needs test for intercity bussing services. Main criteria: number of and impact on existing establishments, population density, geographical spread, impact on traffic conditions and creation of new employment (CPC 7121, CPC 7122).

Measures:

IE: Public Transport Regulation Act 2009.

With respect to Investment liberalisation - Market access and Cross-border trade in services - Market access:

In **MT**: Taxis - numerical restrictions on the number of licences apply.

Karozzini (horse drawn carriages): Numerical Restrictions on the number of licences apply (CPC 712).

Measures:

MT: Taxi Services Regulations (SL499.59).

In **PT**: Economic needs test for limousine services. Main criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of new employment (CPC 71222).

Measures:

PT: Decree-Law 41/80, August 21.

With respect to Investment liberalisation - National treatment and Cross-border trade in services - National treatment:

In **CZ**: Incorporation in the Czech Republic is required (no branches) for the provision of road transport services.

Measures:

CZ: Act no. 111/1994 Coll., on Road Transport.

With respect to Cross-border trade in services - National treatment:

In **RO**: Road haulage and road passenger transport operators may only use vehicles that are registered in Romania, owned and used according to the Government Ordinance provisions (CPC 7121, CPC 7122, CPC 7123).

Measures:

RO: Romanian law on road transportation (Government Ordinance no. 27/2011).

With respect to Investment liberalisation - Market access, National treatment, Most-favoured-nation treatment, and Cross-border trade in services - Market access, National treatment, Most-favoured-nation treatment:

In **SE**: In order to engage in the occupation of road transport operator, a Swedish licence is needed. Criteria for receiving a taxi licence include that the company has appointed a natural person to act as the transport manager (a *de facto* residency requirement – see the Swedish reservation on types of establishment).

Criteria for receiving a licence for other road transport operators require that the company be established in the European Union, have an establishment situated in Sweden and have appointed a natural person to act as the transport manager, who must be resident in the European Union.

Licences are granted on non-discriminatory terms, except that operators of road haulage and road passenger transport services may as a general rule only use vehicles that are registered in the national road traffic registry. If a vehicle is registered abroad, owned by a natural or legal person whose principal residence is abroad and is brought to Sweden for temporary use, the vehicle may be temporarily used in Sweden. Temporary use is usually defined by the Swedish Transport Agency as meaning not more than one year.

Operators of cross-border road haulage and road passenger transport services abroad need to be licensed for those operations by the competent authority in the country where they are established. Additional requirements for cross-border trade may be regulated in bilateral road transport agreements. For vehicles where no such bilateral agreement is applicable, a licence is also needed from the Swedish Transport Agency (CPC 712).

Measures:

SE: Yrkestrafiklag (2012:210) (Act on professional traffic);

Lag om vägtrafikregister (2001:558) (Act on road traffic registry);

Yrkestrafikförordning (2012:237) (Government regulation on professional traffic);

Taxitrafiklag (2012:211) (Act on Taxis); and

Taxitrafikförordning (2012:238) (Government regulation on taxis).

(d) **Services auxiliary to air transport services**

With respect to Investment liberalisation - Market access, National treatment:

In **PL**: For storage services of frozen or refrigerated goods and bulk storage services of liquids or gases at airports, the possibility to supply certain categories of services will depend on the size of the airport. The number of suppliers in each airport may be limited due to available space constraints, and to not less than two suppliers for other reasons.

Measures:

PL: Polish Aviation Law of 3 July 2002, Articles 174.2 and 174.3 3.

With respect to Investment liberalisation - Market access, National treatment, Most-favoured-nation treatment, and Cross-border trade in services - Market access, National treatment, Most-favoured-nation treatment:

In **EU**: For groundhandling services, establishment within the European Union territory may be required. The level of openness of groundhandling services depends on the size of airport. The number of suppliers in each airport may be limited. For 'big airports', this limit may not be less than two suppliers.

Measures:

EU: Directive 1996/67/EC of 15 October 1996 on access to the groundhandling market at Community airports.

In **BE** (applies also to the regional level of government): For groundhandling services, reciprocity is required.

Measures:

BE: Arrêté Royal du 6 novembre 2010 réglementant l'accès au marché de l'assistance en escale à l'aéroport de Bruxelles-National (Article 18);

Besluit van de Vlaamse Regering betreffende de toegang tot de grondafhandelingsmarkt op de Vlaamse regionale luchthavens (Article 14); and

Arrêté du Gouvernement wallon réglementant l'accès au marché de l'assistance en escale aux aéroports relevant de la Région wallonne (Article14).

(e) **Supporting services for all modes of transport (part of CPC 748)**

With respect to Investment liberalisation - National treatment and Cross-border trade in services - Market access, National treatment:

The **EU** (applies also to the regional level of government): Customs clearance services may only be provided by European Union residents.

Measures:

EU: Regulation (EU) No 952/2013 of 9 October 2013 of the European Parliament and of the Council establishing the Union Customs Code.

(f) **Provision of combined transport services (CPC 711, 712, 7212, 741, 742, 743, 744, 745, 748, 749)**

With respect to Investment liberalisation - Market access and Cross-border trade in services - Market access:

The **EU** (applies also to the regional level of government): With the exception of Finland: only hauliers established in a Member State of the European Union who meet the conditions of access to the occupation and access to the market for transport of goods between Member States of the European Union may, in the context of a combined transport operation between Member States of the European Union, carry out initial or final road haulage legs which form an integral part of the combined transport operation and which may or may not include the crossing of a frontier. Limitations affecting any given modes of transport apply.

Necessary measures can be taken to ensure that the motor vehicle taxes applicable to road vehicles routed in combined transport are reduced or reimbursed (CPC 711, 712, 7212, 741, 742, 743, 744, 745, 748, 749).

Measures:

EU: Directive 1992/106/EEC of 7 December 1992 on the establishment of common rules for certain types of combined transport of goods between Member States.

Reservation No. 16 - Energy related activities

Sector – sub-sector:	Energy related activities - mining and quarrying; production, transmission and distribution on own account of electricity, gas, steam and hot water; pipeline transportation of fuels; storage and warehouse of fuels transported through pipelines; and services incidental to energy distribution
Industry classification:	ISIC Rev. 3.1 10, 11, 12, 13, 14, 40, CPC 5115, 63297, 713, part of 742, 8675, 883, 887
Type of reservation:	Market access
	National treatment
	Senior management and boards of directors
Section:	Investment liberalisation and Cross-border trade in services
Level of government:	EU/Member State (unless otherwise specified)

Description:

(a) **Mining and quarrying (ISIC Rev. 3.1 10, 11, 12, 13, 14, CPC 5115, 7131, 8675, 883)**

With respect to Investment liberalisation – Market access:

In **NL**: The exploration for and exploitation of hydrocarbons in the Netherlands is always performed jointly by a private company and the public (limited) company designated by the Minister of Economic Affairs. Articles 81 and 82 of the Mining Act stipulate that all shares in this designated company must be directly or indirectly held by the Dutch State (ISIC Rev. 3.1 10, 3.1 11, 3.1 12, 3.1 13, 3.1 14).

Measures:

NL: Mijnbouwwet (Mining Act).

With respect to Investment liberalisation – Market access, National treatment:

In **BE**: The exploration for and exploitation of mineral resources and other non-living resources in territorial waters and the continental shelf are subject to concession. The concessionaire must have an address for service in Belgium (ISIC Rev. 3.1:14).

Measures:

BE: Arrêté Royal du 1er septembre 2004 relatif aux conditions, à la délimitation géographique et à la procédure d'octroi des concessions d'exploration et d'exploitation des ressources minérales et autres ressources non vivantes de la mer territoriale et du plateau continental.

In **BG**: Certain economic activities related to the exploitation or use of State or public property are subject to concessions granted under the provisions of the Concessions Act or other special concessions laws. The activities of prospecting or exploration of underground natural resources on the territory of the Republic of Bulgaria, in the continental shelf and in the exclusive economic zone in the Black Sea are subject to permission, while the activities of extraction and exploitation are subject to concession granted under the Underground Natural Resources Act.

It is forbidden for companies registered in preferential tax treatment jurisdictions (that is, off-shore zones) or related, directly or indirectly, to such companies to participate in open procedures for granting permits or concessions for prospecting, exploration or extraction of natural resources, including uranium and thorium ores, as well as to operate an existing permit or concession which has been granted, as such operations are precluded, including the possibility to register the geological or commercial discovery of a deposit as a result of exploration.

Commercial corporations in which the Member State or a municipality holds a share in the capital exceeding 50 per cent, cannot effect any transactions for disposition of fixed assets of the corporation, to conclude any contracts for acquisition of participating interest, lease, joint activity, credit, securing of receivables, as well as incurring any obligations arising under bills of exchange, unless permitted by the Privatisation Agency or the municipal council, whichever is the competent authority. Without prejudice to Article 8.4, paragraphs 1 and 2, according to Decision of the National Assembly of the Republic of Bulgaria of 18 Jan 2012, any usage of hydraulic fracturing technology that is, fracking, for activities of prospecting, exploration or extraction of oil and gas, is forbidden by Decision of the Parliament. Exploration and extraction of shale gas is forbidden (ISIC Rev. 3.1 10, 3.1 11, 3.112, 3.1 13, 3.1 14).

The mining of uranium ore is forbidden by Decree of the Council of Ministers No. 163 of 20.08.1992.

With regard to mining of thorium ore, the general regime of concessions for mining applies. In order to participate in concessions for mining of thorium ore, a Japanese company must be established according to the Bulgarian Commercial Act and to be registered in the Commercial Registry. Decisions to allow the mining of thorium ore are taken on a non-discriminatory individual case-by-case basis. The prohibition against companies registered in preferential tax treatment jurisdictions (that is, off-shore zones) or related, directly or indirectly, to such companies, from participating in open procedures for concessions for mining of natural resources includes uranium and thorium ores (ISIC Rev. 3.1 12).

Measures:

BG: Underground Natural Resources Act;

Concessions Act;

Law on Privatisation and Post-Privatisation Control;

Safe Use of Nuclear Energy Act;

Act on Economic and Financial Relations with Companies Registered in Preferential Tax Treatment Jurisdictions, Such Companies' Related Parties and Their Beneficial Owners; and

Subsurface Resources Act.

In **CY**: The Council of Ministers may, for reasons of energy security, refuse to allow access to and exercise of the activities of prospecting, exploration and exploitation of hydrocarbons to any entity which is effectively controlled by Japan or by nationals of Japan. No entity may, after the granting of an authorisation for the prospecting, exploration and production of hydrocarbons, come under the direct or indirect control of Japan or a national of Japan without the prior approval of the Council of Ministers. The Council of Ministers may refuse to grant an authorisation for the prospecting, exploration and production of hydrocarbons to an entity which is effectively controlled by Japan or a third country or by a national of Japan or a third country, where Japan or the third country does not grant entities of the Republic of Cyprus or entities of Member States of the European Union, in relation to the access to and exercise of the activities of prospecting, exploring for and exploiting hydrocarbons, treatment comparable to that which the Republic of Cyprus or the Member State of the European Union grants entities of Japan or that third country (ISIC Rev 3.1 1110).

With respect to Investment liberalisation – Market access and Cross-border trade in services – Market access:

Measures:

CY: The Hydrocarbons (Prospecting, Exploration and Exploitation Law) of 2007, (Law 4(I)/2007) as amended by laws number 126(I) of 2013 and 29(I) of 2014.

In **IT** (applies also to the regional level of government for exploration): Mines belonging to the State have specific exploration and mining rules. Prior to any exploitation activity, a permit for exploration is needed ('permesso di ricerca', Article 4 Royal Decree 1447/1927). This permit has a duration, defines exactly the borders of the ground under exploration and more than one exploration permit may be granted for the same area to different persons or companies (this type of licence is not necessarily exclusive). In order to cultivate and exploit minerals, an authorisation ('concessione', Article 14) from the regional authority is required (ISIC Rev. 3.1 10, 3.1 11, 3.1 12, 3.1 13, 3.1 14, CPC 8675, 883).

Measures

IT: Exploration services: Royal Decree 1447/1927; and

Legislative Decree 112/1998, Article 34.

In **SK**: For mining, activities related to mining and geological activity, incorporation in a Member State of the European Union or a Member State of the EEA is required (no branching). Mining and prospecting activities covered by Act of the Slovak Republic 44/1988 on protection and exploitation of natural resources are regulated on a non-discriminatory basis, including through public policy measures seeking to ensure the conservation and protection of natural resources and the environment such as the authorization or prohibition of certain mining technologies. For greater certainty, such measures include the prohibition of the use of cyanide leaching in the treatment or refining of minerals, the requirement of a specific authorization in the case of fracking for activities of prospecting, exploration or extraction of oil and gas, as well as prior approval by local referendum in the case of nuclear/radioactive mineral resources. This does not increase the non-conforming aspects of the existing measure for which the reservation is taken. (ISIC Rev. 3.1 10, 3.1 11, 3.1 12, 3.1 13, 3.1 14, CPC 7131).

Measures

SK: Act 51/1988 on Mining, Explosives and State Mining Administration; and Act 569/2007 on Geological Activity.

In **UK**: A licence is necessary to undertake exploration and production activities on the UK Continental Shelf (UKCS), and to provide services which require direct access to or exploitation of natural resources.

This reservation applies to production licences issued with respect to the UK Continental Shelf. To be a Licensee, a company must have a place of business within the UK. That means either:

(i) a staffed presence in the UK;

(ii) registration of a UK company at Companies House; or

(iii) registration of a UK branch of a foreign company at Companies House.

This requirement exists for any company applying for a new licence and for any company seeking to join an existing licence by assignment. It applies to all licences and to all enterprises, whether operator or not. To be a party to a Licence that covers a producing field, a company must: (a) be registered at Companies House as a UK company; or (b) carry on its business through a fixed place of business in the UK as defined in section 148 of the Finance Act 2003 (which normally requires a staffed presence) (ISIC Rev. 3.1 11, CPC 883, 8675).

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

Measures

UK: Petroleum Act 1988.

In **FI**: The exploration for and exploitation of mineral resources are subject to a licensing requirement, which is granted by the Government in relation to the mining of nuclear material. A permit of redemption for a mining area is required from the Government. Permission may be granted to a natural person resident in the EEA or a juridical person established in the EEA. An economic needs test may apply (ISIC Rev. 3.1 120, CPC 5115, 883, 8675).

Measures

FI: Kaivoslaki (Mining Act) (621/2011); and

Ydinenergialaki (Nuclear Energy Act) (990/1987).

In **IE**: Exploration and mining companies operating in Ireland are required to have a presence there. In the case of minerals exploration, there is a requirement that companies (Irish and foreign) employ either the services of an agent or a resident exploration manager in Ireland while work is being undertaken. In the case of mining, it is a requirement that a State Mining Lease or License be held by a company incorporated in Ireland. There are no restrictions as to ownership of such a company (ISIC Rev. 3.1 10, 3.1 13, 3.1 14, CPC 883).

Measures

IE: Minerals Development Acts 1940 – 2017; and

Planning Acts and Environmental Regulations.

In **SI**: The exploration for and exploitation of mineral resources, including regulated mining services, are subject to establishment in or citizenship of the EEA, the Swiss Confederation or an OECD Member, or of a third country on condition of material reciprocity. Compliance with the condition of reciprocity is verified by the Ministry responsible for mining (ISIC Rev. 3.1 10, ISIC Rev. 3.1 11, ISIC Rev. 3.1 12, ISIC Rev. 3.1 13, ISIC Rev. 3.1 14, CPC 883, CPC 8675).

Measures

SI: Mining Act 2014.

(b) **Production, transmission and distribution on own account of electricity, gas, steam and hot water; pipeline transportation of fuels; storage and warehouse of fuels transported through pipelines; services incidental to energy distribution (ISIC Rev. 3.1 40, 3.1 401, CPC 63297, 713, 7131, part of 742, 74220, 887)**

With respect to Investment liberalisation – Market access:

In **DK**: The owner or user intending to establish a pipeline for the transport of crude or refined petroleum and petroleum products and of natural gas must obtain a permit from the local authority before commencing work. The number of such permits which are issued may be limited (CPC 7131).

Measures:

DK: Bekendtgørelse nr. 724 af 1. juli 2008 om indretning, etablering og drift af olietanke, rørsystemer og pipelines (Order on the arrangement, establishment and operation of oil tanks, piping systems and pipelines), no. 724 of 1 July 2008.

In **MT**: EneMalta plc has a monopoly for the provision of electricity (ISIC Rev. 3.1 401; CPC 887).

Measures:

MT: EneMalta Act Cap. 272 and EneMalta (Transfer of Assets, Rights, Liabilities & Obligations) Act Cap. 536.

In **NL**: the ownership of the electricity network and the gas pipeline network are exclusively granted to the Dutch government (transmission systems) and other public authorities (distribution systems) (ISIC Rev. 3.1 040, CPC 71310).

Measures:

NL: Elektriciteitswet 1998; Gaswet.

With respect to Investment liberalisation – Market access, Senior management and boards of directors and Cross-border trade in services – Market access:

In **AT**: With regard to the transportation of gas authorisation is only granted to nationals of a Member State of the EEA domiciled in the EEA. Enterprises and partnerships must have their seat in the EEA. The operator of the network must appoint a Managing Director and a Technical Director who is responsible for the technical control of the operation of the network, both of whom must be nationals of a Member State of the EEA.

The competent authority may waive the nationality and domiciliation requirements where the operation of the network is considered to be in the public interest.

For the transportation of goods other than gas and water, the following applies:

(i) with regard to natural persons, authorisation is only granted to EEA-nationals who must have a seat in Austria; and

(ii) enterprises and partnerships must have their seat in Austria. An Economic Needs Test or interest test is applied. Cross border pipelines must not jeopardise Austria's security interests and its status as a neutral country. Enterprises and partnerships have to appoint a managing director who must be a national of a Member State of the EEA. The competent authority may waive the nationality and seat requirements if the operation of the pipeline is considered to be in the national economic interest (CPC 713).

Measures:

AT: Rohrleitungsgesetz (Law on Pipeline Transport), BGBl. Nr. 411/1975, § 5(1) and (2), §§ 5 (1) and (3), 15, 16; and

Gaswirtschaftsgesetz 2011(Gas Act), BGBl. I Nr. 107/2011, Articles 43 and 44, Articles 90 and 93.

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of director and Cross-border trade in services – Market access, National treatment (applies only to the regional level of government):

In **AT**: With regard to transmission and distribution of electricity authorisation is only granted to nationals of a Member State of the EEA domiciled in the EEA. If the operator appoints a managing director or a leaseholder, the domicile requirement is waived.

Juridical persons (enterprises) and partnerships must have their seat in the EEA. They must appoint a managing director or a leaseholder, both of whom must be nationals of a Member State of the EEA domiciled in the EEA.

The competent authority may waive the domicile and nationality requirements where the operation of the network is considered to be in the public interest (ISIC Rev. 3.1 40, CPC 887).

Measures:

AT: Burgenländisches Elektrizitätswesengesetz 2006, LGBl. Nr. 59/2006 as amended;

Niederösterreichisches Elektrizitätswesengesetz, LGBl. Nr. 7800/2005 as amended;

Landesgesetz, mit dem das Oberösterreichische Elektrizitätswirtschafts- und -organisationsgesetz 2006 erlassen wird (Oö. ElWOG 2006), LGBl. Nr. 1/2006 as amended;

Salzburger Landeselektrizitätsgesetz 1999 (LEG), LGBl. Nr. 75/1999 as amended;

Gesetz vom 16. November 2011 über die Regelung des Elektrizitätswesens in Tirol (Tiroler Elektrizitätsgesetz 2012 – TEG 2012), LGBl. Nr. 134/2011;

Gesetz über die Erzeugung, Übertragung und Verteilung von elektrischer Energie (Vorarlberger Elektrizitätswirtschaftsgesetz), LGBl. Nr. 59/2003 as amended;

Gesetz über die Neuregelung der Elektrizitätswirtschaft (Wiener Elektrizitätswirtschaftsgesetz 2005 – WElWG 2005), LGBl. Nr. 46/2005;

Steiermärkisches Elektrizitätswirtschafts- und Organisationsgesetz(ELWOG), LGBl. Nr. 70/2005; and

Kärntner Elektrizitätswirtschafts-und Organisationsgesetz(ELWOG), LGBl. Nr. 24/2006.

With respect to Investment liberalisation – Market access and Cross-border trade in services – Market access:

In **CZ**: For electricity generation, transmission, distribution, trading, and other electricity market operator activities, as well as gas generation, transmission, distribution, storage and trading, as well as heat generation and distribution, authorisation is required. Such authorisation may only be granted to a natural person with a residence permit or a juridical person established in the European Union. Exclusive rights exist with regard to electricity and gas transmission and market operator licences (ISIC Rev. 3.1 40, CPC 7131, 62271, 742, 887).

Measures:

CZ: Act No. 458/2000 Coll on Business conditions and public administration in the energy sectors (The Energy Act).

In **PL**: the following activities are subject to licensing under the Energy Law Act:

(i) generation of fuels or energy, except for: generation of solid or gaseous fuels; generation of electricity using electricity sources of the total capacity of not more than 50 MW other than renewable energy sources; cogeneration of electricity and heat using sources of the total capacity of not more than 5 MW other than renewable energy sources; generation of heat using the sources of the total capacity of not more than 5 MW;

(ii) storage of gaseous fuels in storage installations, liquefaction of natural gas and regasification of liquefied natural gas at LNG installations, as well as the storage of liquid fuels, except for: the local storage of liquid gas at installations of the capacity of less than 1 MJ/s capacity and the storage of liquid fuels in retail trade;

(iii) transmission or distribution of fuels or energy, except for: the distribution of gaseous fuels in grids of less than 1 MJ/s capacity and the transmission or distribution of heat if the total capacity ordered by customers does not exceed 5 MW;

(iv) trade in fuels or energy, except for: the trade in solid fuels; the trade in electricity using installations of voltage lower than 1 kV owned by the customer; the trade in gaseous fuels if their annual turnover value does not exceed the equivalent of EUR 100 000€; the trade in liquid gas, if the annual turnover value does not exceed EUR 10 000€; and the trade in gaseous fuels and electricity performed on commodity exchanges by brokerage houses which conduct the brokerage activity on the exchange commodities on the basis of the Act of 26 October 2000 on commodity exchanges, as well as the trade in heat if the capacity ordered by the customers does not exceed 5 MW. The limits on turnover do not apply to wholesale trade services in gaseous fuels or liquid gas or to retail services of bottled gas.

A licence may only be granted by the competent authority to an applicant that has registered their principal place of business or residence in the territory of a Member State of the EU, Member State of the EEA or the Swiss Confederation (ISIC Rev. 3.1 040, CPC 63297, 74220, CPC 887).

Measures:

PL: Energy Law Act of 10 April 1997, Articles 32 and 33.

With respect to Cross-border trade in services – Market access:

In **LT**: The licences for transmission, distribution, public supply and organizing of trade of electricity may only be issued to legal persons of Lithuania or branches of foreign legal person or other organisations established in Lithuania. This reservation does not apply to consultancy services related to the transmission and distribution on a fee or contract basis of electricity (ISIC Rev. 3.1 401, CPC 887).

In the case of fuels, establishment is required. Licences for transmission and distribution of fuels may only be issued to legal persons of Lithuania or branches of foreign legal persons or other organisations (subsidiaries) established in Lithuania.

This reservation does not apply to consultancy services related to the transmission and distribution on a fee or contract basis of fuels (CPC 713, CPC 887).

Measures:

LT: Law on Natural Gas of the Republic of Lithuania of 10 October 2000 No VIII-1973; and

Law on electricity of the Republic of Lithuania of 20 July 2000 No VIII-1881.

In **SI**: The production, trading, supply to final customers, transmission and distribution of electricity and natural gas is subject to establishment in the European Union (ISIC Rev. 3.1 4010, 4020, CPC 7131, CPC 887).

Measures:

SI: Energetski zakon (Energy Act) 2014, Official Gazette RS, nr. 17/2014; and

Mining Act 2014.

Reservation No. 17 - Agriculture, fishing and manufacturing

Sector – sub-sector:	Agriculture, hunting, forestry; animal and reindeer husbandry, fishing and aquaculture; publishing, printing and reproduction of recorded media
Industry classification:	ISIC Rev. 3.1 011, 012, 013, 014, 015, 1531, 050, 0501, 0502, 221, 222, 323, 324, CPC 882, 88442

Type of reservation:	Market access
	National treatment
	Most-favoured-nation treatment
	Prohibition of performance requirements
	Senior management and boards of directors
Section:	Investment liberalisation and Cross-border trade in services
Level of government:	EU/Member State (unless otherwise specified)

Description:

(a) **Agriculture, hunting and forestry (ISIC Rev. 3.1 011, 012, 013, 014, 015, 1531)**

With respect to Investment liberalisation – Prohibition of performance requirements:

The **EU**: The intervention agencies designated by the Member States of the European Union shall buy cereals which have been harvested in the European Union. No export refund shall be granted on rice imported from and re-exported to any third country. Only European Union rice producers may claim compensatory payments.

Measures:

EU: Regulation 2007/1234/EC of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation).

With respect to Investment liberalisation –National treatment and Cross-border trade in services –Market access:

In **IE**: Establishment by foreign residents in flour milling activities is subject to authorisation (ISIC Rev. 3.1 1531).

Measures:

IE: Agriculture Produce (Cereals) Act, 1933.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access:

In **FI**: Only nationals of a Member State of the EEA resident in the reindeer herding area may own reindeer and practice reindeer husbandry. Exclusive rights may be granted.

Measures:

FI: Poronhoitolaki (Reindeer Husbandry Act) (848/1990), Chapter 1, s. 4, Protocol 3 to the Accession Treaty of Finland.

In **FR**: Prior authorisation is required in order to become a member or act as a director of an agricultural cooperative (ISIC Rev. 3.1 011, 012, 013, 014, 015).

Measures:

FR: Code rural et de la pêche maritime: Article R331-1 on installation and Article L. 529-2 on agricultural cooperatives.

In **SE**: Only Sami people may own and practice reindeer husbandry.

Measures:

SE: Reindeer Husbandry Act (1971:437), paragraph 1.

(b) **Fishing and aquaculture (ISIC Rev. 3.1 050, 0501, 0502, CPC 882)**

With respect to Investment liberalisation – Market access, National treatment:

In **FR**: A French vessel flying the French flag may be issued a fishing authorisation or may be allowed to fish on the basis of national quotas only when a real economic link on the territory of the France is established and the vessel is directed and controlled from a permanent establishment located on the territory of France (ISIC Rev. 3.1 050, CPC 882).

Measures:

FR: Code rural et de la pêche maritime: Article L921-3.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In **SE**: Professional fishing is fishing with a professional fishing licence or fishing by foreign fishermen holding a specific permit to fish professionally in Swedish territorial waters or in the Swedish economic zone. A professional fishing licence may be given to a fisherman for whom fishing is essential to his living and where the fishing has a connection to the Swedish fishing industry. A connection to Swedish fishing industry could for example be demonstrated if the fishermen lands half his catch during a calendar year (in value) in Sweden, if half the fishing trips depart from a Swedish harbour or half of the fishermen in the fleet are domiciled in Sweden.

For vessels over five meters, a vessel permit is needed together with the professional fishing licence. A permit is granted if, among other things, the vessel is registered in the national registry, the vessel has a real economic connection to Sweden, the permit holder is a fisherman with a professional fishing licence and if the commander of the vessel is a fisherman with a professional fishing licence.

The commander of a fishing vessel over 20 gross tonnages shall be a national of a Member State of the EEA. Exemptions may be granted by the Swedish Transport Agency.

A ship shall be deemed Swedish and can carry the Swedish flag if more than half is owned by Swedish citizens or juridical persons. The Government may permit foreign vessels to fly the Swedish flag where their operations are under Swedish control or the owner can demonstrate that he has his permanent residency in Sweden. Vessels which are 50 per cent owned by nationals of a Member State of the EEA or companies having their registered office, central administration or principal place of business in the EEA and whose operation is controlled from Sweden, may also be registered in the Swedish register (ISIC Rev. 3.1 0501, 3.1 0502, CPC 882).

Measures:

SE: Maritime Law (1994:1009);

Fisheries Act (1993:787);

Ordinance for fishing, aquaculture and the fishing industry (1994:1716);

The Fishing Regulations of the National Board of Fisheries (2004:25); and

The Ship Security Regulation (2003:438).

(c) **Manufacturing - Publishing, printing and reproduction of recorded media (ISIC Rev. 3.1 221, 222, 323, 324, CPC 88442)**

With respect to Investment liberalisation – Market access, National treatment:

In **LV**: Only legal persons incorporated in Latvia, and natural persons of Latvia have the right to found and publish mass media. Branches are not allowed (CPC 88442).

Measures:

LV: Law on the Press and Other Mass Media, s. 8.

With respect to Investment liberalisation – National treatment and Cross-border trade in services –Market access:

In **DE** (applies also to the regional level of government): Each publicly distributed or printed newspaper, journal, or periodical must clearly indicate a 'responsible editor' (the full name and address of a natural person). The responsible editor may be required to be a permanent resident of Germany, the European Union or an EEA country. Exceptions may be allowed by the Federal Minister of the Interior (ISIC Rev. 3.1 223, 224).

Measures:

DE: § 10 Abs. 1 Nr. 4 Landesmediengesetz (LMG) Rheinland-Pfalz v. 4. Februar 2005, GVBl. S. 23;

§ 9 Abs. 1 Nr. 1 Gesetz über die Presse Baden-Württemberg (LPG BW) v. 14 Jan. 1964, GBl. S.11;

§ 9 Abs. 1 Nr. 1 Pressegesetz für das Land Nordrhein-Westfalen (Landespressegesetz NRW) v. 24. Mai 1966 (GV. NRW. S. 340);

§ 8 Abs. 1 Gesetz über die Presse Schleswig-Holstein (PressG SH) vom 25.1.2012, GVOBL. SH S. 266;

§ 7 Abs. 2 Landespressegesetz für das Land Mecklenburg-Vorpommern (LPrG M-V) v. 6 Juni 1993, GVOBl. M-V 1993, S. 541;

§ 8 Abs. 1 Nr. 1 Pressegesetz für das Land Sachsen-Anhalt in der Neufassung vom 2.5.2013 (GVBl. LSA S. 198);

§ 7 Abs. 2 Berliner Pressegesetz (BlnPrG) v. 15 Juni 1965, GVBl. S. 744;

§ 10 Abs. 1 Nr. 1 Brandenburgisches Landspressegesetz (BbgPG) v. 13. Mai 1993, GVBl. I/93, S. 162;

§ 9 Abs. 1 Nr.1 Gesetz über die Presse Bremen (BrPrG), Brem. GBl. 1965, S. 63;

§ 7 Abs. 3 Nr. 1 Hessisches Pressegesetz (HPresseG) v. 12. Dezember 2004, GVBl. 2004 I S.2;

§ 7 Abs. 2 i.V.m § 9 Abs.1 Ziffer 1 Thüringer Pressegesetz (TPG) v. 31. Juli 1991, GVBl. 1991 S. 271;

§ 9 Abs. 1 Nr. 1Hamburgisches Pressegesetz v. 29. Januar 1965, HmbGVBl., S. 15;

§ 6 Abs. 2 Sächsisches Gesetz über die Presse (SächsPresseG) v. 3. April 1992, SächsGVBl. S. 125;

§ 8 Abs. 2 Niedersächsisches Pressegesetz v. 22. März 1965, GVbl. S.9;

§ 9 Abs. 1 Nr. 1 Saarländisches Mediengesetz (SMG) vom 27. Februar 2002 (Amtsbl. S. 498); and

Article 5 Abs. 2 Bayerisches Pressegesetz in der Fassung der Bekanntmachung v. 19. April 2000 (GVBl, S. 340).

With respect to Investment liberalisation – National treatment, Market access, Most-favoured-nation treatment:

In **IT**: In so far as Japan allows Italian nationals and enterprises to conduct these activities, Italy will allow nationals and enterprises of Japan to conduct these activities under the same conditions. In so far as Japan allow Italian investors to own more than 49 per cent of the capital and voting rights in a publishing company of Japan, then Italy will allow investors of Japan to own more than 49 per cent of the capital and voting rights in an Italian publishing company under the same conditions (ISIC Rev. 3.1 221, 222).

Measures:

IT: Law 416/1981, Article 1 (and subsequent amendments).

With respect to Investment liberalisation – Senior management and boards of directors:

In **PL**: Nationality is required for the editor-in-chief of newspapers and journals (ISIC Rev. 3.1 221, 222).

Measures:

PL: Act of 26 January 1984 on Press law, Journal of Laws, No. 5, item 24, with subsequent amendments.

With respect to Investment liberalisation – National treatment and Cross-border trade in services – Market access, National treatment:

In **SE**: Natural persons who are owners of periodicals that are printed and published in Sweden must reside in Sweden or be nationals of a Member State of the EEA. Owners of such periodicals who are juridical persons must be established in the EEA. Periodicals that are printed and published in Sweden and technical recordings must have a responsible editor, who must be domiciled in Sweden (ISIC Rev. 3.1 22, CPC 88442).

Measures:

SE: Freedom of the press act (1949:105);

Fundamental law on Freedom of Expression (1991:1469); and

Act on ordinances for the Freedom of the Press Act and the Fundamental law on Freedom of Expression (1991:1559).

Schedule of Japan

Headnotes

1. This Schedule sets out, in accordance with Articles 8.12, 8.18 and 8.24, the reservations taken by Japan with respect to existing measures that do not conform with the obligations imposed by:
   (a) Article 8.7 or 8.15;
   (b) Article 8.8 or 8.16;
   (c) Article 8.9 or 8.17;
   (d) Article 8.10; or
   (e) Article 8.11.
2. Each reservation sets out the following elements:
   (a) 'Sector' refers to the general sector in which the reservation is taken;
   (b) 'Sub-Sector' refers to the specific sector in which the reservation is taken;
   (c) 'Industry Classification' refers, where applicable, and only for transparency purposes, to the activity covered by the reservation according to domestic or international industry classification codes;
   (d) 'Obligations Concerned' specifies the obligations referred to in paragraph 1 for which the reservation is taken;
   (e) 'Level of Government' indicates the level of government maintaining the measure for which the reservation is taken;
   (f) 'Measures' identifies the existing laws, regulations or other measures for which the reservation is taken. A measure cited in the 'Measures' element:
      (i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement; and
      (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and
   (g) 'Description' sets out, with regard to the obligations referred to in paragraph 1, the non-conforming aspects of the existing measures for which the reservation is taken.
3. In the interpretation of a reservation, all elements of the reservation shall be considered. A reservation shall be interpreted in the light of the relevant provisions of the Sections against which the reservation is taken, and the 'Measures' element shall prevail over all the other elements.
4. With respect to financial services:
   (a) for prudential reasons within the context of Article 8.65, Japan shall not be prevented from taking measures such as non-discriminatory limitations on juridical forms of a commercial presence. For the same reasons, Japan shall not be prevented from applying non-discriminatory limitations concerning admission to the market of new financial services which shall be consistent with a regulatory framework aimed at achieving those prudential objectives. In this context, securities firms are allowed to deal in securities defined in the relevant laws of Japan, and banks are not allowed to deal in those securities unless allowed in accordance with those laws; and
   (b) services supplied in the territory of the European Union to the service consumer in Japan without any active marketing from the service supplier are considered as services supplied under subparagraph (d)(ii) of Article 8.2.
5. With respect to maritime transport services, measures affecting cabotage in maritime transport services are not listed in this Schedule, as these are excluded from the scope of Section B of Chapter 8, pursuant to subparagraph 2(a) of Article 8.6 and Section C of Chapter 8, pursuant to subparagraph 2(a) of Article 8.14.
6. Laws and regulations of Japan with regard to spectrum availability affecting obligations under Articles 8.7 and 8.15 are not included in this Schedule of Japan, taking into account the Attachment 6 of Guidelines for the Scheduling of Specific Commitments (WTO Document S/L/92, dated 28 March, 2001).

7. For the purposes of the Schedule of Japan in this Annex, 'JSIC' means Japan Standard Industrial Classification set out by the Ministry of Internal Affairs and Communications, and revised on 30 October 2013.

1	Sector:	Agriculture, Forestry and Fisheries, and Related Services (except fisheries within the territorial sea, internal waters, exclusive economic zone and continental shelf provided for in the reservation No. 11 in the Schedule of Japan in Annex II to Annex 8-B)	
	Sub-Sector:		
	Industry Classification:	JSIC 01	Agriculture
		JSIC 02	Forestry
		JSIC 03	Fisheries, except aquaculture
		JSIC 04	Aquaculture
		JSIC 6324	Agricultural cooperatives
		JSIC 6325	Fishery and fishery processing cooperatives
		JSIC 871	Agriculture, forestry and fisheries cooperative associations, n.e.c.
	Obligations Concerned:	National treatment (Article 8.8)	
	Level of Government:	Central Government	
	Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27 ([1])	
		Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3	
	Description:	Investment liberalisation	
		1. The prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law apply to foreign investors who intend to make investments in agriculture, forestry and fisheries, and related services (except fisheries within the territorial sea, internal waters, exclusive economic zone and continental shelf provided for in the reservation No. 11 in the Schedule of Japan in Annex II to Annex 8-B) in Japan.	
		2. The screening is conducted from the viewpoint of whether the investment is likely to cause a situation in which significant adverse effect is brought to the smooth operation of the Japanese economy ([2]).	
		3. The investor may be required to alter the content of the investment or discontinue the investment process, depending on the screening result.	
2	Sector:	Automobile Maintenance Business	
	Sub-Sector:	Motor Vehicle Disassembling Repair Business	
	Industry Classification:	JSIC 89	Automobile maintenance services
	Obligations Concerned:	Market access (Article 8.15)	
	Level of Government:	Central Government	
	Measures:	Road Vehicle Law (Law No. 185 of 1951), Chapter 6	
	Description:	Cross-border trade in services	
		A person who intends to conduct motor vehicle disassembling repair businesses is required to establish a workplace in Japan and to obtain an approval of the Director-General of the District Transport Bureau having jurisdiction over the district where the workplace is located.	

([1]) For greater certainty, for the purposes of this reservation, the definition of 'inward direct investment' provided in Article 26 of the Foreign Exchange and Foreign Trade Law applies with respect to the interpretation of this reservation.

([2]) For greater certainty, absence of reference in this description to 'national security', which is referred to in No. 11, 13, 15, 37, 43, 44, 52 and 54 in the Schedule of Japan in this Annex, does not mean that Article 1.5 does not apply to the screening or that Japan waives its right to invoke Article 1.5 to justify the screening.

3	Sector:	Business Services
	Sub-Sector:	
	Industry Classification:	JSIC 9111 Employment services JSIC 9121 Worker dispatching services
	Obligations Concerned:	Market access (Articles 8.7 and 8.15)
	Level of Government:	Central Government
	Measures:	Employment Security Law (Law No. 141 of 1947), Chapters 3 and 3-3 Law Concerning Securing the Proper Operation of Worker Dispatching Undertakings and Protecting Dispatched Workers (Law No. 88 of 1985), Chapter 2 Port Labour Law (Law No. 40 of 1988), Chapter 4 Mariner's Employment Security Law (Law No. 130 of 1948), Chapter 3 Law Concerning the Improvement of Employment of Construction Workers (Law No. 33 of 1976), Chapters 5 and 6
	Description:	Investment liberalisation and Cross-border trade in services 1. A person who intends to supply the following services for enterprises in Japan is required to have a place of business in Japan and to obtain permission from, or to submit notification to, the competent authority, as applicable: (a) private job placement services including fee-charging job placement services for construction workers and job placement services for seafarers; or (b) worker dispatching services including stevedore dispatching services, mariner dispatching services and work opportunities securing services for construction workers. 2. Labour supply services may be supplied only by a labour union which has obtained permission from the competent authority pursuant to the Employment Security Law or Mariner's Employment Security Law.
4	Sector:	Collection Agency Services
	Sub-Sector:	
	Industry Classification:	JSIC 6619 Miscellaneous financial auxiliaries JSIC 7299 Professional services, n.e.c.
	Obligations Concerned:	Market access (Articles 8.7 and 8.15)
	Level of Government:	Central Government
	Measures:	Special Measures Law Concerning Credit Management and Collection Business (Law No. 126 of 1998), Articles 3 and 4 Attorney Law (Law No. 205 of 1949), Articles 72 and 73
	Description:	Investment liberalisation and Cross-border trade in services 1. A person who intends to supply collection agency services which constitute the practice of law in respect of legal cases is required to be qualified as an attorney-at-law under the laws and regulations of Japan ('Bengoshi'), a legal professional corporation under the laws and regulations of Japan ('Bengoshi-hojin') or a legal person established under the Special Measures Law Concerning Credit Management and Collection Business and to establish an office in Japan. 2. No person may take over and recover other person's credits as business except a legal person established under the Special Measures Law Concerning Credit Management and Collection Business that handles credits pursuant to provisions of that law.

5	Sector:	Construction	
	Sub-Sector:		
	Industry Classification:	JSIC 06	Construction work, general, including public and private construction work
		JSIC 07	Construction work by specialist contractor, except equipment installation work
		JSIC 08	Equipment installation work
	Obligations Concerned:	Market access (Article 8.15)	
	Level of Government:	Central Government	
	Measures:	Construction Business Law (Law No. 100 of 1949), Chapter 2	
		Law Concerning Recycling of Construction Materials (Law No. 104 of 2000), Chapter 5	
	Description:	Cross-border trade in services	
		1. A person who intends to conduct construction business is required to establish a place of business in Japan and to obtain permission from the Minister of Land, Infrastructure, Transport and Tourism or from the prefectural governor having jurisdiction over the district where the place of business is located.	
		2. A person who intends to conduct demolition work business is required to establish a place of business in Japan and to be registered with the prefectural governor having jurisdiction over the district where the place of business is located.	
6	Sector:	Distribution Services	
	Sub-Sector:	Wholesale Trade Services, Retailing Services, and Commission Agents' Services, Related to Alcoholic Beverages	
	Industry Classification:	JSIC 5222	Liquors
		JSIC 5851	Liquor stores
	Obligations Concerned:	Market access (Articles 8.7 and 8.15)	
	Level of Government:	Central Government	
	Measures:	Liquor Tax Law (Law No. 6 of 1953), Articles 9 to 11	
	Description:	Investment liberalisation and Cross-border trade in services	
		The number of licences conferred to service suppliers in those Sub-Sectors may be limited, where it is necessary to maintain a supply-demand balance of liquors in order to secure liquor tax revenue (paragraph 11 of Article 10 of the Liquor Tax Law).	
7	Sector:	Distribution Services	
	Sub-Sector:	Wholesale Trade Services Supplied at Public Wholesale Market	
	Industry Classification:	JSIC 521	Agricultural, animal and poultry farm and aquatic products
	Obligations Concerned:	Market access (Articles 8.7 and 8.15)	
	Level of Government:	Central Government	
	Measures:	Wholesale Market Law (Law No. 35 of 1971), Articles 9, 10, 15, 17 and 33	
	Description:	Investment liberalisation and Cross-border trade in services	
		The number of licences conferred to wholesale trade service suppliers at public wholesale markets may be limited, in cases where the public wholesale markets set the maximum number of the suppliers in order to secure a proper and sound operation of the public wholesale markets.	
8	Sector:	Education and Learning Support	
	Sub-Sector:	Higher Educational Services	

	Industry Classification:	JSIC 816 Institution of higher education
	Obligations Concerned:	Market access (Articles 8.7 and 8.15)
	Level of Government:	Central Government
	Measures:	Fundamental Law of Education (Law No. 120 of 2006), Article 6 School Education Law (Law No. 26 of 1947), Article 2 Private School Law (Law No. 270 of 1949), Article 3
	Description:	Investment liberalisation and Cross-border trade in services 1. Higher educational services supplied as formal education in Japan are required to be supplied by formal education institutions. Formal education institutions must be established by school juridical persons. 2. 'Formal education institutions' means elementary schools, lower secondary schools, secondary schools, compulsory education schools, upper secondary schools, universities, junior colleges, colleges of technology, schools for special needs education, kindergartens and integrated centres for early childhood education and care. 3. 'School juridical person' means a non-profit legal person established for the purposes of supplying educational services under the laws and regulations of Japan.
9	Sector:	Financial Services
	Sub-Sector:	Banking and Other Financial Services (excluding Insurance and Insurance-Related Services)
	Industry Classification:	JSIC 622 Banks, except central bank JSIC 631 Financial institutions for small-businesses
	Obligations Concerned:	National treatment (Article 8.8)
	Level of Government:	Central Government
	Measures:	Deposit Insurance Law (Law No. 34 of 1971), Article 2
	Description:	Investment liberalisation The deposit insurance system does not cover deposits taken by branches of foreign banks.
10	Sector:	Financial Services
	Sub-Sector:	Insurance and Insurance-Related Services
	Industry Classification:	JSIC 672 Non-life insurance institutions JSIC 6742 Non-life insurance agents and brokers
	Obligations Concerned:	Market access (Article 8.15)
	Level of Government:	Central Government
	Measures:	Insurance Business Law (Law No.105 of 1995), Articles 185, 186, 275, 276, 277, 286 and 287 Cabinet Order for Enforcement of Insurance Business Law (Cabinet Order No. 425 of 1995), Articles 19 and 39-2 Ministerial Ordinance for Enforcement of Insurance Business Law (Ministerial Ordinance of the Ministry of Finance No. 5 of 1996), Articles 116 and 212-6
	Description:	Cross-border trade in services Commercial presence is in principle required for insurance contracts on the following items and any liability arising therefrom: (a) goods being transported within Japan; and (b) ships of Japanese registration which are not used for international maritime transport.

11	Sector:	Heat Supply
	Sub-Sector:	
	Industry Classification:	JSIC 3511 Heat supply
	Obligations Concerned:	National treatment (Article 8.8)
	Level of Government:	Central Government
	Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27 ([1]) Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3
	Description:	Investment liberalisation 1. The prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law apply to foreign investors who intend to make investments in the heat supply industry in Japan. 2. The screening is conducted from the viewpoint of whether the investment is likely to cause a situation in which national security is impaired, the maintenance of public order is disturbed, or the protection of public safety is hindered. 3. The investor may be required to alter the content of the investment or discontinue the investment process, depending on the screening result.
12	Sector:	Information and Communications
	Sub-Sector:	Telecommunications
	Industry Classification:	JSIC 3700 Head offices primarily engaged in managerial operations JSIC 3711 Regional telecommunications, except wired broadcast telephones JSIC 3731 Services incidental to telecommunications
	Obligations Concerned:	Market access (Article 8.7) National treatment (Article 8.8) Senior management and boards of directors (Article 8.10)
	Level of Government:	Central Government
	Measures:	Law Concerning Nippon Telegraph and Telephone Corporation, Etc. (Law No. 85 of 1984), Articles 6 and 10
	Description:	Investment liberalisation 1. Nippon Telegraph and Telephone Corporation may not enter the name and address in its register of shareholders if the aggregate of the ratio of the voting rights directly or indirectly held by the persons set forth in subparagraphs (a) to (c) reaches or exceeds one-third: (a) a natural person who does not have Japanese nationality; (b) a foreign government or its representative; and (c) a foreign legal person or a foreign entity. 2. Any natural person who does not have Japanese nationality may not assume the office of director or auditor of Nippon Telegraph and Telephone Corporation, Nippon Telegraph and Telephone East Corporation and Nippon Telegraph and Telephone West Corporation.
13	Sector:	Information and Communications
	Sub-Sector:	Telecommunications and Internet Based Services

([1]) For greater certainty, for the purposes of this reservation, the definition of 'inward direct investment' provided in Article 26 of the Foreign Exchange and Foreign Trade Law applies with respect to the interpretation of this reservation.

	Industry Classification ([1]):	JSIC 3711* Regional telecommunications, except wired broadcast telephones
		JSIC 3712* Long-distance telecommunications
		JSIC 3719* Miscellaneous fixed telecommunications
		JSIC 3721* Mobile telecommunications
		JSIC 401* Services incidental to Internet
	Obligations Concerned:	National treatment (Article 8.8)
	Level of Government:	Central Government
	Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27 ([2])
		Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3
	Description:	Investment liberalisation
		1. The prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law apply to foreign investors who intend to make investments in telecommunications business and internet based services in Japan.
		2. The screening is conducted from the viewpoint of whether the investment is likely to cause a situation in which national security is impaired, the maintenance of public order is disturbed, or the protection of public safety is hindered.
		3. The investor may be required to alter the content of the investment or discontinue the investment process, depending on the screening result.
14	Sector:	Manufacturing
	Sub-Sector:	Shipbuilding and Repairing, and Marine Engines
	Industry Classification:	JSIC 3131 Shipbuilding and repairing
	Obligations Concerned:	Market access (Articles 8.7 and 8.15)
	Level of Government:	Central Government
	Measures:	Shipbuilding Law (Law No. 129 of 1950), Articles 2 to 3-2
	Description:	Investment liberalisation and Cross-border trade in services
		A person who intends to establish or extend docks, which can be used to manufacture or repair vessels of 500 gross tonnage or more or 50 metres in length or more, is required to obtain permission from the Minister of Land, Infrastructure, Transport and Tourism. The issuance of a licence is subject to the requirements of an economic needs test.
15	Sector:	Manufacturing
	Sub-Sector:	Drugs and Medicines Manufacturing
	Industry Classification:	JSIC 1653 Biological preparations
	Obligations Concerned:	National treatment (Article 8.8)

([1]) An asterisk (*) on the JSIC numbers indicates that the activities covered by this reservation under such numbers are limited to the activities which are subject to the registration obligation under Article 9 of the Telecommunications Business Law (Law No. 86 of 1984).

([2]) For greater certainty, for the purposes of this reservation, the definition of 'inward direct investment' provided in Article 26 of the Foreign Exchange and Foreign Trade Law applies with respect to the interpretation of this reservation.

	Level of Government:	Central Government
	Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27 ([1]) Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3
	Description:	Investment liberalisation 1. The prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law apply to foreign investors who intend to make investments in biological preparations manufacturing industry in Japan. For greater certainty, 'biological preparations manufacturing industry' deals with economic activities in premises which produce vaccine, serum, toxoid, anti-toxin and some preparations similar to the aforementioned products or blood products. 2. The screening is conducted from the viewpoint of whether the investment is likely to cause a situation in which national security is impaired, the maintenance of public order is disturbed, or the protection of public safety is hindered. 3. The investor may be required to alter the content of the investment or discontinue the investment process, depending on the screening result.
16	Sector:	Manufacturing
	Sub-Sector:	Leather and Leather Products Manufacturing
	Industry Classification ([2]):	JSIC 1189*1 Textile apparel and accessories, n.e.c. JSIC 1694*2 Gelatine and adhesives JSIC 192 Rubber and plastic footwear and its findings JSIC 2011 Leather tanning and finishing JSIC 2021 Mechanical leather products, except gloves and mittens JSIC 2031 Cut stock and findings for boots and shoes JSIC 2041 Leather footwear JSIC 2051 Leather gloves and mittens JSIC 2061 Baggage JSIC 207 Handbags and small leather cases JSIC 2081 Fur skins JSIC 2099 Miscellaneous leather products JSIC 3253*1 Sporting and athletic goods
	Obligations Concerned:	National treatment (Article 8.8)
	Level of Government:	Central Government
	Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27 ([3]) Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3

([1]) For greater certainty, for the purposes of this reservation, the definition of 'inward direct investment' provided in Article 26 of the Foreign Exchange and Foreign Trade Law applies with respect to the interpretation of this reservation.

([2]) An asterisk (*1) on the JSIC numbers indicates that the activities covered by this reservation under such numbers are limited to the activities related to leather and leather products manufacturing. An asterisk (*2) on the JSIC number indicates that the activities covered by this reservation under such number are limited to the activities related to animal glue (nikawa) and gelatine manufacturing.

([3]) For greater certainty, for the purposes of this reservation, the definition of 'inward direct investment' provided in Article 26 of the Foreign Exchange and Foreign Trade Law applies with respect to the interpretation of this reservation.

	Description:	Investment liberalisation 1. The prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law apply to foreign investors who intend to make investments in leather and leather products manufacturing industry in Japan. 2. The screening is conducted from the viewpoint of whether the investment is likely to cause a situation in which significant adverse effect is brought to the smooth operation of the Japanese economy ([1]). 3. The investor may be required to alter the content of the investment or discontinue the investment process, depending on the screening result.
17	Sector:	Matters Related to the Nationality of a Ship
	Sub-Sector:	
	Industry Classification:	
	Obligations Concerned:	Market access (Articles 8.7 and 8.15) National treatment (Articles 8.8 and 8.16) Senior management and boards of directors (Article 8.10)
	Level of Government:	Central Government
	Measures:	Ship Law (Law No.46 of 1899), Article 1
	Description:	Investment liberalisation and Cross-border trade in services 1. Nationality requirement applies to the supply of international maritime transport services (including services of passenger transportation and freight transportation) through establishment of a registered company operating a fleet flying the flag of Japan. 2. 'Nationality requirement' means that the ship is required to be owned by a Japanese national, or a company established under the laws and regulations of Japan, of which all the representatives and not less than two-thirds of the executives administering the affairs are Japanese nationals.
18	Sector:	Measuring Services
	Sub-Sector:	
	Industry Classification:	JSIC 7441 Commodity inspection service JSIC 745 Surveyor certification
	Obligations Concerned:	Market access (Article 8.15)
	Level of Government:	Central Government
	Measures:	Measurement Law (Law No. 51 of 1992), Chapters 3, 5, 6 and 8 Regulations on Measurement Law (Ministerial Ordinance of the Ministry of International Trade and Industry No. 69 of 1993) Ministerial Ordinance for Designated Inspection Body, Designated Verification Body, Designated Measurement Certification Inspection Body and Specified Measurement Certification Accreditation Body (Ministerial Ordinance of the Ministry of International Trade and Industry No. 72 of 1993)

([1]) For greater certainty, absence of reference in this description to 'national security', which is referred to in No. 11, 13, 15, 37, 43, 44, 52 and 54 in the Schedule of Japan in this Annex, does not mean that Article 1.5 does not apply to the screening or that Japan waives its right to invoke Article 1.5 to justify the screening.

Description ([1]): Cross-border trade in services

1. A person who intends to supply services of conducting the periodic inspection of specified measuring instruments is required to establish a legal person in Japan and to be designated by the prefectural governor having jurisdiction over the district where the person intends to conduct that inspection, or by the mayor of a designated city or the chief of a designated ward or village in case the place where the person intends to conduct that inspection is located within the district of that designated city, ward or village.

2. A person who intends to supply services of conducting the verification of specified measuring instruments is required to establish a legal person in Japan and to be designated by the Minister of Economy, Trade and Industry.

3. A person who intends to conduct measurement certification business, including specified measurement certification business, is required to have a place of business in Japan and to be registered with the prefectural governor having jurisdiction over the district where the place of business is located.

4. A person who intends to supply services of conducting the inspection of specified measuring instruments used for the measurement certification is required to establish a legal person in Japan and to be designated by the prefectural governor having jurisdiction over the district where the person intends to conduct that inspection.

5. A person who intends to supply services of conducting the accreditation for a person engaged in specified measurement certification business is required to establish a legal person in Japan, and to be designated by the Minister of Economy, Trade and Industry.

6. A person who intends to supply services of conducting the calibration of measuring instruments is required to establish a legal person in Japan and to be designated by the Minister of Economy, Trade and Industry.

19 Sector: Medical, Health Care and Welfare

Sub-Sector:

Industry Classification: JSIC 8599 Miscellaneous social insurance, social welfare and care services

Obligations Concerned: Market access (Articles 8.7 and 8.15)

Level of Government: Central Government

([1]) For the purposes of this reservation:
(a) 'measuring instruments' means appliances, machines or equipment used for measurement;
(b) 'specified measuring instruments' means measuring instruments used in transactions or certifications, or measuring instruments principally for use in the life of general consumers, and those specified by a Cabinet Order as necessary to establish standards relating to their structure and instrumental error in order to ensure proper execution of measurements;
(c) 'measurement certification businesses' under the requirement described in paragraph 3 are listed in the following and the registration shall be in accordance with the business classification specified by the Ordinance of the Ministry of Economy, Trade and Industry:
(i) the business of measurement certifications of length, weight, area, volume or heat concerning goods to be loaded/unloaded or entered/dispatched for transportation, deposit or sale or purchase (excluding the measurement certifications of mass or volume of goods to be loaded on or unloaded from ship); and
(ii) the business of measurement certifications of concentration, sound pressure level or the quantity of other physical phenomena specified by a Cabinet Order (excluding what is listed in (i));
however, this requirement does not apply to the case where a person engaged in the measurement certification business is a national government, a local government, or an incorporated administrative agency prescribed by paragraph 1 of Article 2 of the Law on General Rules for Incorporated Administrative Agency (Law No. 103 of 1999) who is designated by a Cabinet Order as competent to appropriately perform the measurement certification business, or where the measurement certification business is performed by a person who has been registered or designated or received any other disposition to conduct that business pursuant to the provision of the law specified by that Cabinet Order; and
(d) 'specified measurement certification business' means the business specified by a Cabinet Order as these requiring high levels of technology to certify measurement of considerably tiny quantities of physical phenomena prescribed in subparagraph (c)(ii).

	Measures:	Law Concerning Collection of Labour Insurance Premium (Law No. 84 of 1969), Chapter 4 Enforcement Regulations for the Law Concerning Collection of Labour Insurance Premium (Ministerial Ordinance of the Ministry of Labour No. 8 of 1972)
	Description:	Investment liberalisation and Cross-border trade in services Only an association of business proprietors or a federation of those associations approved by the Minister of Health, Labour and Welfare under the laws and regulations of Japan may conduct labour insurance businesses entrusted by business proprietors. An association which intends to conduct those labour insurance businesses under the laws and regulations of Japan is required to establish an office in Japan, and to obtain the approval of the Minister of Health, Labour and Welfare.
20	Sector:	Mining and Services incidental to Mining
	Sub-Sector:	
	Industry Classification:	JSIC 05 Mining and quarrying of stone and gravel
	Obligations Concerned:	Market access (Articles 8.7 and 8.15) National treatment (Articles 8.8 and 8.16)
	Level of Government:	Central Government
	Measures:	Mining Law (Law No. 289 of 1950), Chapters 2 and 3
	Description:	Investment liberalisation and Cross-border trade in services Only a Japanese national or an enterprise of Japan may have mining rights or mining lease rights ([1]).
21	Sector:	Oil Industry
	Sub-Sector:	
	Industry Classification ([2]):	JSIC 053 Crude petroleum and natural gas production JSIC 1711 Petroleum refining JSIC 1721 Lubricating oils and greases (not made in petroleum refineries) JSIC 1741*1 Paving materials JSIC 1799*1 Miscellaneous petroleum and coal products JSIC 4711*1 Ordinary warehousing, except refrigerated warehousing JSIC 4721*1 Refrigerated warehousing JSIC 5331 Petroleum JSIC 6051 Petrol stations (gasoline service stations) JSIC 6052*1 Fuel stores, except gasoline service stations JSIC 9299*2 Miscellaneous business services, n.e.c.
	Obligations Concerned:	National treatment (Article 8.8)
	Level of Government:	Central Government
	Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27 ([3]) Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3

([1]) Services requiring mining rights or mining lease rights are required to be supplied by a Japanese national or an enterprise established under the laws and regulations of Japan, in accordance with the Chapters 2 and 3 of the Mining Law.

([2]) An asterisk (*1) on the JSIC numbers indicates that the activities covered by this reservation under such numbers are limited to those related to the oil industry. An asterisk (*2) on the JSIC number indicates that the activities covered by this reservation under such number are limited to those related to the liquefied petroleum gas industry.

([3]) For greater certainty, for the purposes of this reservation, the definition of 'inward direct investment' provided in Article 26 of the Foreign Exchange and Foreign Trade Law applies with respect to the interpretation of this reservation.

Description: Investment liberalisation

1. The prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law apply to foreign investors who intend to make investments in the oil industry in Japan.

2. The screening is conducted from the viewpoint of whether the investment is likely to cause a situation in which significant adverse effect is brought to the smooth operation of the Japanese economy ([1]).

3. The investor may be required to alter the content of the investment or discontinue the investment process, depending on the screening result.

4. All organic chemicals such as ethylene, ethylene glycol and polycarbonates are outside the scope of the oil industry. Therefore, prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law do not apply to the investments in the manufacture of these products.

22 Sector: Professional Services

Sub-Sector:

Industry Classification: JSIC 7211 Lawyers' offices

Obligations Concerned: Market access (Articles 8.7 and 8.15)

Level of Government: Central Government

Measures: Attorney Law (Law No. 205 of 1949), Chapters 3, 4, 4-2, 5 and 9

Description: Investment liberalisation and Cross-border trade in services

1. A natural person who intends to supply legal services is required to be qualified as an attorney-at-law under the laws and regulations of Japan ('Bengoshi') and to establish an office within the district of the local bar association to which the natural person belongs.

2. An enterprise which intends to supply legal services is required to establish a legal professional corporation under the laws and regulations of Japan ('Bengoshi-Hojin').

23 Sector: Professional Services

Sub-Sector:

Industry Classification: JSIC 7211 Lawyers' offices

Obligations Concerned: Market access (Articles 8.7 and 8.15)

Level of Government: Central Government

Measures: Law on Special Measures Concerning the Handling of Legal Services by Foreign Lawyers (Law No. 66 of 1986), Chapters 2, 4 and 5

Description: Investment liberalisation and Cross-border trade in services

1. A natural person who intends to supply legal advisory services concerning foreign laws is required to be qualified as a registered foreign lawyer under the laws and regulations of Japan ('Gaikokuho-Jimu-Bengoshi') and to establish an office within the district of the local bar association to which the natural person belongs.

2. Gaikokuho-Jimu-Bengoshi under the laws and regulations of Japan is required to stay in Japan for not less than 180 days per year.

3. An enterprise which intends to supply legal advisory services concerning foreign laws is required to establish a registered foreign lawyer corporation under the laws and regulations of Japan ('Gaikokuho-Jimu-Bengoshi-Hojin').

([1]) For greater certainty, absence of reference in this description to 'national security', which is referred to in No.11, 13, 15, 37, 43, 44, 52 and 54 in the Schedule of Japan in this Annex, does not mean that Article 1.5 does not apply to the screening or that Japan waives its right to invoke Article 1.5 to justify the screening.

24	Sector:	Professional Services
	Sub-Sector:	
	Industry Classification:	JSIC 7212 Patent attorneys' offices
	Obligations Concerned:	Market access (Articles 8.7 and 8.15)
	Level of Government:	Central Government
	Measures:	Patent Attorney Law (Law No. 49 of 2000), Chapters 3, 6 and 8
	Description:	Investment liberalisation and Cross-border trade in services 1. A natural person who intends to supply patent attorney services is required to be qualified as a patent attorney under the laws and regulations of Japan ('Benrishi'). 2. An enterprise which intends to supply patent attorney services is required to establish a patent business corporation under the laws and regulations of Japan ('Tokkyo-Gyomu-Hojin').
25	Sector:	Professional Services
	Sub-Sector:	
	Industry Classification:	JSIC 7221 Notaries public's and judicial scriveners' offices
	Obligations Concerned:	Market access (Article 8.15) National treatment (Article 8.16)
	Level of Government:	Central Government
	Measures:	Notary Law (Law No. 53 of 1908), Chapters 2 and 3
	Description:	Cross-border trade in services 1. Only a Japanese national may be appointed as a notary in Japan. 2. The notary is required to establish an office in the place designated by the Minister of Justice.
26	Sector:	Professional Services
	Sub-Sector:	
	Industry Classification:	JSIC 7221 Notaries public's and judicial scriveners' offices
	Obligations Concerned:	Market access (Articles 8.7 and 8.15)
	Level of Government:	Central Government
	Measures:	Judicial Scrivener Law (Law No. 197 of 1950), Chapters 3, 4, 5, 7 and 10
	Description:	Investment liberalisation and Cross-border trade in services 1. A natural person who intends to supply judicial scrivener services is required to be qualified as a judicial scrivener under the laws and regulations of Japan ('Shiho-Shoshi') and to establish an office within the district of the judicial scrivener association to which the natural person belongs. 2. An enterprise which intends to supply judicial scrivener services is required to establish a judicial scrivener corporation under the laws and regulations of Japan ('Shiho-Shoshi-Hojin').
27	Sector:	Professional Services
	Sub-Sector:	
	Industry Classification:	JSIC 7241 Certified public accountants' offices
	Obligations Concerned:	Market access (Articles 8.7 and 8.15)
	Level of Government:	Central Government
	Measures:	Certified Public Accountant Law (Law No. 103 of 1948), Chapters 3, 5-2 and 7

	Description:	Investment liberalisation and Cross-border trade in services 1. A natural person who intends to supply certified public accountants services is required to be qualified as a certified public accountant under the laws and regulations of Japan ('Koninkaikeishi'). 2. An enterprise which intends to supply certified public accountants services is required to establish an audit corporation under the laws and regulations of Japan ('Kansa-Hojin').
28	Sector:	Professional Services
	Sub-Sector:	
	Industry Classification:	JSIC 7242 Certified tax accountants' offices
	Obligations Concerned:	Market access (Articles 8.7 and 8.15)
	Level of Government:	Central Government
	Measures:	Certified Public Tax Accountant Law (Law No. 237 of 1951), Chapters 3, 4, 5-2, 6 and 7 Enforcement Regulation on Certified Public Tax Accountant Law (Ministerial Ordinance of the Ministry of Finance No. 55 of 1951)
	Description:	Investment liberalisation and Cross-border trade in services 1. A natural person who intends to supply certified public tax accountant services is required to be qualified as a certified public tax accountant under the laws and regulations of Japan ('Zeirishi') and to establish an office within the district of the certified public tax accountant association to which the natural person belongs. 2. An enterprise which intends to supply certified public tax accountant services is required to establish a certified public tax accountant corporation under the laws and regulations of Japan ('Zeirishi-Hojin').
29	Sector:	Professional Services
	Sub-Sector:	
	Industry Classification:	JSIC 7231 Administrative scriveners' offices JSIC 7294 Certified real estate appraisers JSIC 7299 Professional services, n.e.c. JSIC 7421 Architectural design services
	Obligations Concerned:	Market access (Article 8.15)
	Level of Government:	Central Government
	Measures:	Architect and/or Building Engineer Law (Law No. 202 of 1950), Chapters 1, 2 and 6
	Description:	Cross-border trade in services An architect or building engineer, qualified as an architect or building engineer under the laws and regulations of Japan ('Kenchikushi'), or a person employing such an architect or building engineer, who intends to conduct business of design, superintendence of construction work, administrative work related to construction work contracts, supervision of building construction work, survey and evaluation of buildings, and representation in procedures under the laws and regulations of Japan concerning construction, upon request from others for remuneration, is required to establish an office in Japan.

30	Sector:	Professional Services
	Sub-Sector:	
	Industry Classification:	JSIC 7251 Certified social insurance and labour consultants' offices
	Obligations Concerned:	Market access (Articles 8.7 and 8.15)
	Level of Government:	Central Government
	Measures:	Certified Social Insurance and Labour Consultant Law (Law No. 89 of 1968), Chapters 2-2, 4-2, 4-3 and 5
	Description:	Investment liberalisation and Cross-border trade in services 1. A natural person who intends to supply social insurance and labour consultant services is required to be qualified as a certified social insurance and labour consultant under the laws and regulations of Japan ('Shakai-Hoken-Romushi') and to establish an office in Japan. 2. An enterprise which intends to supply social insurance and labour consultant services is required to establish a certified social insurance and labour consultant corporation under the laws and regulations of Japan ('Shakai-Hoken-Romushi-Hojin').
31	Sector:	Professional Services
	Sub-Sector:	
	Industry Classification:	JSIC 7231 Administrative scriveners' offices
	Obligations Concerned:	Market access (Articles 8.7 and 8.15)
	Level of Government:	Central Government
	Measures:	Administrative Scrivener Law (Law No. 4 of 1951), Chapters 3 to 5 and 8
	Description:	Investment liberalisation and Cross-border trade in services 1. A natural person who intends to supply administrative scrivener services is required to be qualified as an administrative scrivener under the laws and regulations of Japan ('Gyosei-Shoshi') and to establish an office within the district of the administrative scrivener association to which the natural person belongs. 2. An enterprise which intends to supply administrative scrivener services is required to establish an administrative scrivener corporation under the laws and regulations of Japan ('Gyosei-Shoshi-Hojin').
32	Sector:	Professional Services
	Sub-Sector:	
	Industry Classification:	JSIC 7299 Professional services, n.e.c.
	Obligations Concerned:	Market access (Articles 8.7 and 8.15)
	Level of Government:	Central Government
	Measures:	Maritime Procedure Agents Law (Law No. 32 of 1951), Article 17
	Description:	Investment liberalisation and Cross-border trade in services Maritime procedure agent services are required to be supplied by a natural person who is qualified as a maritime procedure agent under the laws and regulations of Japan ('Kaijidairishi').
33	Sector:	Professional Services
	Sub-Sector:	
	Industry Classification:	JSIC 7222 Land and house surveyors' offices
	Obligations Concerned:	Market access (Articles 8.7 and 8.15)

	Level of Government:	Central Government
	Measures:	Land and House Surveyor Law (Law No. 228 of 1950), Chapters 3, 4, 5, 7 and 10
	Description:	Investment liberalisation and Cross-border trade in services 1. A natural person who intends to supply land and house surveyor services is required to be qualified as a land and house surveyor under the laws and regulations of Japan ('Tochi-Kaoku-Chosashi') and to establish an office within the district of the land and house surveyor association to which the natural person belongs. 2. An enterprise which intends to supply land and house surveyor services is required to establish a land and house surveyor corporation under the laws and regulations of Japan ('Tochi-Kaoku-Chosashi-Hojin').
34	Sector:	Real Estate
	Sub-Sector:	
	Industry Classification:	JSIC 6811 Sales agents of buildings and houses JSIC 6812 Land subdividers and developers JSIC 6821 Real estate agents and brokers JSIC 6941 Real estate managers
	Obligations Concerned:	Market access (Article 8.15)
	Level of Government:	Central Government
	Measures:	Building Lots and Buildings Transaction Business Law (Law No. 176 of 1952), Chapter 2 Real Estate Syndication Law (Law No. 77 of 1994), Chapters 2, 5, 6 and 7 Law Concerning Improving Management of Condominiums (Law No. 149 of 2000), Chapter 3
	Description:	Cross-border trade in services 1. A person who intends to conduct building lots and buildings transaction business is required to establish an office in Japan and to obtain a licence from the Minister of Land, Infrastructure, Transport and Tourism or from the prefectural governor having jurisdiction over the district where the office is located. 2. A person who intends to conduct real estate syndication business is required to establish an office in Japan and to obtain permission from or to be registered with the competent Minister or from the prefectural governor having jurisdiction over the district where the office is located or to submit notification to the competent Minister. 3. A person who intends to conduct condominiums management business is required to establish an office in Japan and to be registered in the list maintained by the Ministry of Land, Infrastructure, Transport and Tourism.
35	Sector:	Real Estate Appraisal Services
	Sub-Sector:	
	Industry Classification:	JSIC 7294 Certified real estate appraisers
	Obligations Concerned:	Market access (Article 8.15)
	Level of Government:	Central Government
	Measures:	Law Concerning the Appraisal of Real Estate (Law No. 152 of 1963), Chapter 3
	Description:	Cross-border trade in services A person who intends to supply real estate appraisal services is required to establish an office in Japan and to be registered in the list maintained by the Ministry of Land, Infrastructure, Transport and Tourism or the prefecture having jurisdiction over the district where the office is located.

36	Sector:	Seafarers	
	Sub-Sector:		
	Industry Classification:	JSIC 031	Marine fisheries
		JSIC 451	Oceangoing transport
		JSIC 452	Coastwise transport
	Obligations Concerned:	Market access (Article 8.15)	
		National treatment (Article 8.16)	
	Level of Government:	Central Government	
	Measures:	Mariners Law (Law No. 100 of 1947), Chapter 4	
		Official Notification of the Director General of Seafarers Department, Maritime Technology and Safety Bureau of the Ministry of Transport, No. 115, 1990	
		Official Notification of the Director General of Seafarers Department, Maritime Technology and Safety Bureau of the Ministry of Transport, No. 327, 1990	
		Official Notification of the Director General of Maritime Bureau of the Ministry of Land, Infrastructure and Transport, No. 153, 2004	
	Description:	Cross-border trade in services	
		Foreign nationals employed by Japanese enterprises except for the seafarers referred to in the relevant official notifications may not work on vessels flying the Japanese flag.	
37	Sector:	Security Guard Services	
	Sub-Sector:		
	Industry Classification:	JSIC 923	Guard services
	Obligations Concerned:	National treatment (Article 8.8)	
	Level of Government:	Central Government	
	Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27 [1]	
		Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3	
	Description:	Investment liberalisation	
		1. The prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law apply to foreign investors who intend to make investments in security guard services in Japan.	
		2. The screening is conducted from the viewpoint of whether the investment is likely to cause a situation in which national security is impaired, the maintenance of public order is disturbed, or the protection of public safety is hindered.	
		3. The investor may be required to alter the content of the investment or discontinue the investment process, depending on the screening result.	
38	Sector:	Services Related to Occupational Safety and Health	
	Sub-Sector:		
	Industry Classification:	JSIC 7299	Professional services, n.e.c.
		JSIC 7441	Commodity inspection services
		JSIC 7452	Environmental surveying certification
		JSIC 8222	Vocational guidance centers
	Obligations Concerned:	Market access (Article 8.15)	
	Level of Government:	Central Government	

[1] For greater certainty, for the purposes of this reservation, the definition of 'inward direct investment' provided in Article 26 of the Foreign Exchange and Foreign Trade Law applies with respect to the interpretation of this reservation.

	Measures:	Industrial Safety and Health Law (Law No. 57 of 1972), Chapters 5 and 8 Ministerial Ordinance for Registration and Designation related to Industrial Safety and Health Law, and Orders based on the Law (Ministerial Ordinance of the Ministry of Labour No. 44 of 1972) Working Environment Measurement Law (Law No. 28 of 1975), Chapters 2 and 3 Enforcement Regulation of the Working Environment Measurement Law (Ministerial Ordinance of the Ministry of Labour No. 20 of 1975)
	Description:	Cross-border trade in services A person who intends to supply inspection or verification services for working machines, skill training courses, and other related services in connection with occupational safety and health, or working environment measurement services is required to be resident or to establish an office in Japan, and to be registered with the Minister of Health, Labour and Welfare or Director-General of the Prefectural Labour Bureau.
39	Sector:	Surveying Services
	Sub-Sector:	
	Industry Classification:	JSIC 7422 Surveying services
	Obligations Concerned:	Market access (Article 8.15)
	Level of Government:	Central Government
	Measures:	Survey Law (Law No. 188 of 1949), Chapter 6
	Description:	Cross-border trade in services A person who intends to supply surveying services is required to establish a place of business in Japan and to be registered with the Minister of Land, Infrastructure, Transport and Tourism.
40	Sector:	Business Services
	Sub-Sector:	Registration of Aircraft in the National Register
	Industry Classification:	
	Obligations Concerned:	Market access (Articles 8.7 and 8.15) National treatment (Articles 8.8 and 8.16) Senior management and boards of directors (Article 8.10)
	Level of Government:	Central Government
	Measures:	Civil Aeronautics Law (Law No. 231 of 1952), Chapter 2
	Description:	Investment liberalisation and Cross-border trade in services 1. An aircraft owned by any of the following natural persons or entities may not be registered in the national register: (a) a natural person who does not have Japanese nationality; (b) a foreign country, or a foreign public entity or its equivalent; (c) a legal person or other entity constituted under the laws and regulations of any foreign country; and (d) a legal person represented by the natural persons or entities referred to in subparagraph (a), (b) or (c); a legal person of which one-third or more of the members of the board of directors are composed of the natural persons or entities referred to in subparagraph (a), (b) or (c); or a legal person of which one-third or more of the voting rights are held by the natural persons or entities referred to in subparagraph (a), (b) or (c). 2. A foreign aircraft may not be registered in the national register.

41	Sector:	Transport
	Sub-Sector:	Customs Brokerage
	Industry Classification:	JSIC 4899 Services incidental to transport, n.e.c.
	Obligations Concerned:	Market access (Article 8.15)
	Level of Government:	Central Government
	Measures:	Customs Brokerage Law (Law No. 122 of 1967), Chapter 2
	Description:	Cross-border trade in services A person who intends to conduct customs brokerage business is required to have a place of business in Japan and to obtain permission of the Minister of Finance.
42	Sector:	Transport
	Sub-Sector:	Freight Forwarding Business (excluding freight forwarding business using air transportation)
	Industry Classification:	JSIC 4441 Collect-and-deliver freight transport JSIC 4821 Deliver freight transport, except collect-and-deliver freight transport
	Obligations Concerned:	Market access (Articles 8.7 and 8.15) National treatment (Articles 8.8 and 8.16) Most-favoured-nation treatment (Articles 8.9 and 8.17) Senior management and boards of directors (Article 8.10)
	Level of Government:	Central Government
	Measures:	Freight Forwarding Business Law (Law No. 82 of 1989), Chapters 2 to 4 Enforcement Regulation of Freight Forwarding Business Law (Ministerial Ordinance of the Ministry of Transport No. 20 of 1990), Chapters 3 to 5
	Description:	Investment liberalisation and Cross-border trade in services 1. The following natural persons or entities are required to be registered with, or to obtain permission or approval of, the Minister of Land, Infrastructure, Transport and Tourism for conducting freight forwarding business using international shipping. That registration shall be made, or that permission or approval shall be granted, on the basis of reciprocity: (a) a natural person who does not have Japanese nationality; (b) a foreign country, or a foreign public entity or its equivalent; (c) a legal person or other entity constituted under the laws and regulations of any foreign country; and (d) a legal person represented by the natural persons or entities referred to in subparagraph (a), (b) or (c); a legal person of which one-third or more of the members of the board of directors are composed of the natural persons or entities referred to in subparagraph (a), (b) or (c); or a legal person of which one-third or more of the voting rights are held by the natural persons or entities referred to in subparagraph (a), (b) or (c). 2. A person who intends to conduct freight forwarding business is required to establish an office in Japan, and to be registered with, or to obtain permission or approval of, the Minister of Land, Infrastructure, Transport and Tourism.

43	Sector:	Transport
	Sub-Sector:	Railway Transport
	Industry Classification:	JSIC 421 Railway transport JSIC 4851 Railway facilities services
	Obligations Concerned:	National treatment (Article 8.8)
	Level of Government:	Central Government
	Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27 ([1]) Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3
	Description:	Investment liberalisation 1. The prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law apply to foreign investors who intend to make investments in railway transport industry in Japan. 2. The screening is conducted from the viewpoint of whether the investment is likely to cause a situation in which national security is impaired, the maintenance of public order is disturbed, or the protection of public safety is hindered. 3. The investor may be required to alter the content of the investment or discontinue the investment process, depending on the screening result. 4. The manufacture of vehicles or parts and components for the railway transport industry is not included in railway transport industry. Therefore, the prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law do not apply to the investments in the manufacture of these products.
44	Sector:	Transport
	Sub-Sector:	Road Passenger Transport
	Industry Classification:	JSIC 4311 Common omnibus operators
	Obligations Concerned:	National treatment (Article 8.8)
	Level of Government:	Central Government
	Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27 ([2]) Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3
	Description:	Investment liberalisation 1. The prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law apply to foreign investors who intend to make investments in the omnibus industry in Japan. 2. The screening is conducted from the viewpoint of whether the investment is likely to cause a situation in which national security is impaired, the maintenance of public order is disturbed, or the protection of public safety is hindered. 3. The investor may be required to alter the content of the investment or discontinue the investment process, depending on the screening result. 4. The manufacture of vehicles or parts and components for the omnibus industry is not included in the omnibus industry. Therefore, the prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law do not apply to the investments in the manufacture of these products.

([1]) For greater certainty, for the purposes of this reservation, the definition of 'inward direct investment' provided in Article 26 of the Foreign Exchange and Foreign Trade Law applies with respect to the interpretation of this reservation.

([2]) For greater certainty, for the purposes of this reservation, the definition of 'inward direct investment' provided in Article 26 of the Foreign Exchange and Foreign Trade Law applies with respect to the interpretation of this reservation.

45 Sector: Transport

Sub-Sector: Road Transport

Industry Classification:

JSIC 431	Common omnibus operators
JSIC 432	Common taxicab operators
JSIC 433	Contracted omnibus operators
JSIC 4391	Motor passenger transport (particularly-contracted)
JSIC 441	Common motor trucking
JSIC 442	Motor trucking (particularly-contracted)
JSIC 443	Mini-sized vehicle freight transport

Obligations Concerned: Market access (Articles 8.7 and 8.15)

Level of Government: Central Government

Measures: Road Transport Law (Law No. 183 of 1951), Chapter 2

Special Measures Law concerning the proper management and revitalisation of the taxi business in specified and semi-specified regions (Law No. 64 of 2009), Chapters 2 and 7 (hereinafter referred to in this reservation as 'the Law')

Trucking Business Law (Law No. 83 of 1989), Chapter 2

Description: Investment liberalisation and Cross-border trade in services

1. A person who intends to conduct road passenger transport business or road freight transport business is required to establish a place of business in Japan, and to obtain permission of, or to submit notification to, the Minister of Land, Infrastructure, Transport and Tourism.

2. In respect of common taxicab operators business, the Minister of Land, Infrastructure, Transport and Tourism may not grant permission to a person who intends to conduct the businesses, or may not approve a modification of the business plan of those businesses in the 'specified regions' and in the 'semi-specified regions' designated by the Minister of Land, Infrastructure, Transport and Tourism. That permission may be granted, or that modification of the business plan may be approved with respect to 'semi-specified regions' when the standards set out in the Law are met, including those that the capacity of common taxicab operators businesses in that region does not exceed the volumes of the traffic demand. That designation would be made when the capacity of common taxicab transportation businesses in that region exceeds or is likely to exceed the volumes of traffic demand to the extent that it would become difficult to secure the safety of transportation and the benefits of passengers.

3. In respect of common motor trucking business or motor trucking business (particularly-contracted), the Minister of Land, Infrastructure, Transport and Tourism may not grant permission to a person who intends to conduct the businesses, or may not approve a modification of the business plan of those businesses, in 'the emergency supply/demand adjustment area' designated by the Minister of Land, Infrastructure, Transport and Tourism. That designation would be made when the capacity of common motor trucking businesses or motor trucking businesses (particularly-contracted) in that area has significantly exceeded the volumes of transportation demand to the extent that the operation of those businesses would become difficult.

46 Sector: Transport

Sub-Sector: Services Incidental to Transport

Industry Classification: JSIC 4852 Fixed facilities for road transport

Obligations Concerned: Market access (Articles 8.7 and 8.15)

	Level of Government:	Central Government
	Measures:	Road Transport Law (Law No. 183 of 1951), Chapter 4
	Description:	Investment liberalisation and Cross-border trade in services A person who intends to conduct motorway businesses is required to obtain a licence from the Minister of Land, Infrastructure, Transport and Tourism. The issuance of a licence is subject to an economic needs test, such as whether the proposed motorway is appropriate in scale compared with the volume and nature of traffic demand in the proposed area.
47	Sector:	Transport
	Sub-Sector:	Services Incidental to Transport
	Industry Classification:	
	Obligations Concerned:	Market access (Articles 8.7 and 8.15) National treatment (Article 8.16)
	Level of Government:	Central Government
	Measures:	Pilotage Law (Law No. 121 of 1949), Chapters 2 to 4
	Description:	Investment liberalisation and Cross-border trade in services 1. Only a Japanese national may become a pilot in Japan. 2. Pilots directing ships in the same pilotage district are required to establish a pilot association for the pilotage district.
48	Sector:	Transport
	Sub-Sector:	Water Transport
	Industry Classification:	JSIC 451 Oceangoing transport
	Obligations Concerned:	Market access (Article 8.15) National treatment (Article 8.16) Most-favoured-nation treatment (Article 8.17)
	Level of Government:	Central Government
	Measures:	Law Concerning Special Measures against Unfavourable Treatment to Japanese Oceangoing Ship Operators by Foreign Government (Law No. 60 of 1977)
	Description:	Cross-border trade in services Oceangoing ship operators of a Member State of the European Union may be restricted or prohibited from entering Japanese ports or from loading and unloading cargoes in Japan in cases where Japanese oceangoing ship operators are prejudiced by the Member State of the European Union.
49	Sector:	Transport
	Sub-Sector:	Water Transport
	Industry Classification:	JSIC 4542 Coastwise ship leasing
	Obligations Concerned:	National treatment (Article 8.8)
	Level of Government:	Central Government
	Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27 [1] Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3

[1] For greater certainty, for the purposes of this reservation, the definition of 'inward direct investment' provided in Article 26 of the Foreign Exchange and Foreign Trade Law applies with respect to the interpretation of this reservation.

	Description:	Investment liberalisation 1. The prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law apply to foreign investors who intend to make investments in water transport industry in Japan. 2. The screening is conducted from the viewpoint of whether the investment is likely to cause a situation in which significant adverse effect is brought to the smooth operation of the Japanese economy ([1]). 3. The investor may be required to alter the content of the investment or discontinue the investment process, depending on the screening result. 4. For the purposes of this reservation, 'water transport industry' refers to coastwise ship leasing industry.
50	Sector:	Transport
	Sub-Sector:	Water Transport
	Industry Classification:	
	Obligations Concerned:	Market access (Articles 8.7 and 8.15) National treatment (Articles 8.8 and 8.16) Most-favoured-nation treatment (Articles 8.9 and 8.17)
	Level of Government:	Central Government
	Measures:	Ship Law (Law No. 46 of 1899), Article 3
	Description:	Investment liberalisation and Cross-border trade in services Unless otherwise specified in the laws and regulations of Japan, or international agreements to which Japan is a party, ships not flying the Japanese flag are prohibited from entering the ports in Japan which are not open to foreign commerce.
51	Sector:	Vocational Skills Test
	Sub-Sector:	
	Industry Classification:	
	Obligations Concerned:	Market access (Articles 8.7 and 8.15)
	Level of Government:	Central Government
	Measures:	Human Resources Development Promotion Law (Law No. 64 of 1969), Chapter 5
	Description:	Investment liberalisation and Cross-border trade in services Some of specific type of non-profit organisation (the employers' organisations, their federations, general incorporated associations, general incorporated foundations, incorporated labour unions or miscellaneous incorporated non-profit organisations) can supply the service. Those organisations which intend to carry out the vocational skills test for workers are required to establish an office in Japan and to be designated by the Minister of Health, Labour and Welfare.
52	Sector:	Water Supply and Waterworks
	Sub-Sector:	
	Industry Classification:	JSIC 3611 Water for end users, except industrial users
	Obligations Concerned:	National treatment (Article 8.8)
	Level of Government:	Central Government

([1]) For greater certainty, absence of reference in this description to 'national security', which is referred to in No. 11, 13, 15, 37, 43, 44, 52 and 54 in the Schedule of Japan in this Annex, does not mean that Article 1.5 does not apply to the screening or that Japan waives its right to invoke Article 1.5 to justify the screening.

	Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27 ([1]) Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3
	Description:	Investment liberalisation 1. The prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law apply to foreign investors who intend to make investments in water supply and waterworks industry in Japan. 2. The screening is conducted from the viewpoint of whether the investment is likely to cause a situation in which national security is impaired, the maintenance of public order is disturbed, or the protection of public safety is hindered. 3. The investor may be required to alter the content of the investment or discontinue the investment process, depending on the screening result.
53	Sector:	Wholesale and Retail Trade
	Sub-Sector:	Livestock
	Industry Classification:	JSIC 5219 Miscellaneous agricultural, livestock and aquatic products
	Obligations Concerned:	Market access (Article 8.15)
	Level of Government:	Central Government
	Measures:	Livestock Dealer Law (Law No. 208 of 1949), Article 3
	Description:	Cross-border trade in services A person who intends to conduct livestock trading business is required to be resident in Japan, and to obtain a licence from the prefectural governor having jurisdiction over the place of residence. For greater certainty, 'livestock trading' means the trading or exchange of livestock, or the good offices for that trading or exchange.
54	Sector:	Aerospace Industry
	Sub-Sector:	Aircraft Manufacturing and Repairing Industry
	Industry Classification ([2]):	JSIC 16* Manufacture of chemical and allied products JSIC 18* Manufacture of plastics products, except otherwise classified JSIC 19* Manufacture of rubber products JSIC 21* Manufacture of ceramic, stone and clay products JSIC 23* Manufacture of non-ferrous metals and products JSIC 24* Manufacture of fabricated metal products JSIC 25* Manufacture of general purpose machinery JSIC 27* Manufacture of business oriented machinery JSIC 28* Electronic parts, devices and electronic circuits JSIC 29* Manufacture of electrical machinery, equipment and supplies JSIC 30* Manufacture of information and communication electronics equipment JSIC 31* Manufacture of transportation equipment JSIC 39* Information services JSIC 90* Machine, etc. repair services, except otherwise classified

([1]) For greater certainty, for the purposes of this reservation, the definition of 'inward direct investment' provided in Article 26 of the Foreign Exchange and Foreign Trade Law applies with respect to the interpretation of this reservation.

([2]) An asterisk (*) on the JSIC numbers indicates that the activities covered by this reservation under such numbers are limited to those related to the aerospace industry.

Obligations Concerned:	Market access (Articles 8.7 and 8.15) National treatment (Articles 8.8 and 8.16) Prohibition of performance requirements (Article 8.11)
Level of Government:	Central Government
Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Articles 27 and 30 ([1]) Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Articles 3 and 5 Aircraft Manufacturing Industry Law (Law No.237 of 1952), Articles 2 to 5
Description:	Investment liberalisation and Cross-border trade in services

1. The prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law apply to foreign investors who intend to make investments in aircraft industry in Japan.
2. The screening is conducted from the viewpoint of whether the investment is likely to cause a situation in which national security is impaired, the maintenance of public order is disturbed, or the protection of public safety is hindered.
3. The investors may be required to alter the content of the investment or discontinue the investment process, depending on the screening result.
4. A technology introduction contract between a resident and a non-resident related to the aircraft industry is subject to the prior notification requirement and screening procedures under the Foreign Exchange and Foreign Trade Law.
5. The screening is conducted from the viewpoint of whether the conclusion of the technology introduction contract is likely to cause a situation in which national security is impaired, the maintenance of public order is disturbed, or the protection of public safety is hindered.
6. The resident may be required to alter the provisions of the technology introduction contract or discontinue the conclusion of that contract, depending on the screening result.
7. The number of licences conferred to manufacturers and service suppliers in those sectors may be limited.
8. An enterprise which intends to produce aircraft and supply repair services is required to establish a factory related to manufacture or repair aircraft under the laws and regulations of Japan.

([1]) For greater certainty, for the purposes of this reservation, the definition of 'inward direct investment' provided in Article 26 of the Foreign Exchange and Foreign Trade Law applies with respect to the interpretation of this reservation.

ANNEX II

RESERVATIONS FOR FUTURE MEASURES

Schedule of the European Union

Headnotes

1. The Schedule of the European Union sets out, under Article 8.12 and Article 8.18, the reservations taken by the European Union with respect to future measures that do not conform with obligations imposed by:

   (a) Article 8.7 or 8.15;

   (b) Article 8.8 or 8.16;

   (c) Article 8.9 or 8.17;

   (d) Article 8.10; or

   (e) Article 8.11.

2. The reservations of a Party are without prejudice to the rights and obligations of the Parties under GATS.

3. Each reservation sets out the following elements:

   (a) 'sector' refers to the general sector in which the reservation is taken;

   (b) 'sub-sector' refers to the specific sector in which the reservation is taken;

   (c) 'industry classification' refers, where applicable, to the activity covered by the reservation according to the CPC, ISIC Rev. 3.1, or as expressly otherwise described in a Party's reservation;

   (d) 'type of reservation' specifies the obligation referred to in paragraph 1 for which a reservation is taken;

   (e) 'description' sets out the scope of the sector, sub-sector or activities covered by the reservation; and

   (f) 'existing measures' identifies, for transparency purposes, existing measures that apply to the sector, sub-sector or activities covered by the reservation.

4. In the interpretation of a reservation, all elements of the reservation shall be considered. The 'description' element shall prevail over all other elements.

5. A reservation taken at the level of the European Union applies to a measure of the European Union and of a Member State of the European Union at the central level, as well as a measure of a government within a Member State of the European Union, unless the reservation excludes a Member State of the European Union. A reservation taken by a Member State of the European Union applies to a measure of a government at the central, regional or local level within that Member State. For the purposes of the reservations of Belgium, the central level of government covers the federal government and the governments of the Regions and the Communities as each of them holds equipollent legislative powers. For the purposes of the reservations of the European Union and its Member States, a regional level of government in Finland means the Åland Islands.

6. This schedule applies only to the territories of the European Union in accordance with subparagraph 1(a) of Article 1.3 and is only relevant in the context of trade relations between the European Union and its Member States with Japan. It does not affect the rights and obligations of the Member States under European Union law.

7. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures where they do not constitute a market access or a national treatment limitation within the meaning of Articles 8.7, 8.8, 8.15 and 8.16. Those measures (e.g. the need to obtain a licence, universal service obligations, the need to have recognised qualifications in regulated sectors, the need to pass specific examinations, including language examinations and any non-discriminatory requirements that certain activities may not be carried out in protected zones or areas), even if not listed, apply in any case.

8. For greater certainty, for the European Union, the obligation to grant national treatment does not entail the requirement to extend to natural or juridical persons of Japan the treatment granted in a Member State, pursuant to the TFEU, or to any measure adopted pursuant to that Treaty, including their implementation in the Member States, to:

   (i) natural persons or residents of a Member State of the European Union; or

   (ii) juridical persons constituted or organised under the law of another Member State or of the European Union and having their registered office, central administration or principal place of business in a Member State of the European Union.

   Such national treatment is granted to juridical persons which are constituted or organised under the law of a Member State or the European Union and have their registered office, central administration or principal place of business in a Member State, including those which are owned or controlled by natural or juridical persons of Japan.

9. For the purposes of this Schedule, 'ISIC Rev. 3.1' means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No. 4, ISIC Rev. 3.1, 2002.

10. For greater certainty, non-discriminatory measures do not constitute a market access limitation within the meaning of Articles 8.7 and 8.15 for:

   (a) a measure requiring the separation of the ownership of infrastructure from the ownership of the goods or services provided through that infrastructure to ensure fair competition, for example in the fields of energy, transportation and telecommunications;

   (b) a measure restricting the concentration of ownership to ensure fair competition;

   (c) a measure seeking to ensure the conservation and protection of natural resources and the environment, including a limitation on the availability, number and scope of concessions granted, and the imposition of a moratorium or ban;

   (d) a measure limiting the number of authorisations granted because of technical or physical constraints, for example telecommunications spectra and frequencies; or

   (e) a measure requiring that a certain percentage of the shareholders, owners, partners, or directors of an enterprise be qualified or practice a certain profession such as lawyers or accountants.

11. Measures affecting cabotage in maritime transport services are not listed in this Schedule as they are excluded from the scope of Section B of Chapter 8, pursuant to subparagraph 2(a) of Article 8.6 and Section C of Chapter 8, pursuant to subparagraph 2(a) of Article 8.14.

12. The following abbreviations are used in the list of reservations below:

   EU European Union, including all its Member States

   AT Austria

   BE Belgium

   BG Bulgaria

   CY Cyprus

   CZ Czech Republic

   DE Germany

   DK Denmark

   EE Estonia

   EL Greece

   ES Spain

   FI Finland

   FR France

   HR Croatia

HU Hungary

IE Ireland

IT Italy

LT Lithuania

LU Luxembourg

LV Latvia

MT Malta

NL Netherlands

PL Poland

PT Portugal

RO Romania

SE Sweden

SI Slovenia

SK Slovak Republic

UK United Kingdom

List of reservations:

Reservation No. 1 – All sectors

Reservation No. 2 – Professional services – legal services

Reservation No. 3 – Professional services – health related and retail of pharmaceuticals

Reservation No. 4 – Business services – research and development services

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Reservation No. 6 – Business services – rental or leasing services

Reservation No. 7 – Business services – collection agency services and credit reporting services

Reservation No. 8 – Business services – placement services

Reservation No. 9 – Business services – security and investigation services

Reservation No. 10 – Business services – other business services

Reservation No. 11 – Telecommunication

Reservation No. 12 – Construction

Reservation No. 13 – Distribution services

Reservation No. 14 – Education services

Reservation No. 15 – Environmental services

Reservation No. 16 – Financial services

Reservation No. 17 – Health and social services

Reservation No. 18 – Tourism and travel related services

Reservation No. 19 – Recreational, cultural and sporting services

Reservation No. 20 – Transport services and auxiliary transport services

Reservation No. 21 – Agriculture, fishing and water

Reservation No. 22 – Energy related activities

Reservation No. 23 – Other services not included elsewhere

Reservation No. 1 – All sectors

Sector:	All sectors
Type of reservation:	Market access
	National treatment
	Most-favoured-nation treatment
	Senior management and boards of directors
	Prohibition of performance requirements
Section:	Investment liberalisation and Cross-border trade in services

Description:

The **EU** reserves the right to adopt or maintain any measure with respect to the following:

(a) **Commercial presence**

With respect to Investment liberalisation – Market access:

The **EU**: Services considered as public utilities at a national or local level may be subject to public monopolies or to exclusive rights granted to private operators.

Public utilities exist in sectors such as related scientific and technical consulting services, research and development (R&D) services on social sciences and humanities, technical testing and analysis services, environmental services, health services, transport services and services auxiliary to all modes of transport. Exclusive rights on such services are often granted to private operators, for instance operators with concessions from public authorities, subject to specific service obligations. Given that public utilities often also exist at the sub-central level, detailed and exhaustive sector-specific scheduling is not practical. This reservation does not apply to telecommunications and to computer and related services.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In **FI**: Restrictions on the right for natural persons, who do not enjoy regional citizenship in Åland, and for legal persons, to acquire and hold real property on the Åland Islands without obtaining permission from the competent authorities of the Åland Islands. Restrictions on the right of establishment and right to carry out economic activities by natural persons, who do not enjoy regional citizenship in Åland, or by any enterprise, without obtaining permission from the competent authorities of the Åland Islands.

Existing measures:

FI: Ahvenanmaan maanhankintalaki (Act on land acquisition in Åland) (3/1975), s. 2; and

Ahvenanmaan itsehallintolaki (Act on the Autonomy of Åland) (1144/1991), s. 11.

With respect to Investment liberalisation – Market access, National treatment, Prohibition of performance requirements, Senior management and boards of directors:

In **FR**: Types of establishment - pursuant to articles L151-1 and R153-1 of the financial and monetary code, foreign investments in France in sectors listed in article R153-2 of the financial and monetary code are subject to prior approval from the Minister for the Economy.

Existing measures:

FR: Financial and monetary code, articles L151-1, R153-1.

With respect to Investment liberalisation – National treatment, Senior management and boards of directors:

In **FR**: Types of establishment - limiting foreign participation in newly privatised companies to a variable amount, determined by the government of France on a case by case basis, of the equity offered to the public. For establishing in certain commercial, industrial or artisanal activities, a specific authorisation is needed if the managing director is not a holder of a permanent residence permit.

With respect to Investment liberalisation – Market access:

In **HU**: Commercial presence should take a form of limited liability company, joint-stock company or representative office. Initial entry as a branch is not permitted except for financial services.

With respect to Investment liberalisation – Market access, National treatment:

In **BG**: Certain economic activities related to the exploitation or use of State or public property are subject to concessions granted under the provisions of the Concessions Act.

In commercial corporations in which the State or a municipality holds a share in the capital exceeding 50 per cent, any transactions for disposition of fixed assets of the corporation, to conclude any contracts for acquisition of participating interest, lease, joint activity, credit, securing of receivables, as well as incurring any obligations arising under bills of exchange, are subject to authorisation or permission by the Privatisation Agency or other state or regional bodies, whichever is the competent authority. This reservation does not apply to mining and quarrying, which are subject to a separate reservation in Schedule of the European Union in Annex I to Annex 8-B.

In **IT**: The Government may exercise certain special powers in enterprises operating in the areas of defence and national security, and in certain activities of strategic importance in the areas of energy, transport and communications. This relates to all juridical persons carrying out activities considered of strategic importance in the areas of defence and national security, not only to privatised companies.

If there is a threat of serious injury to the essential interests of defence and national security, the Government has following special powers to:

(i) impose specific conditions in the purchase of shares;

(ii) veto the adoption of resolutions relating to special operations such as transfers, mergers, splitting up and changes of activity; or

(iii) reject the acquisition of shares, where the buyer seeks to hold a level of participation in the capital that is likely to prejudice the interests of defence and national security.

Any resolution, act or transaction (such as transfers, mergers, splitting up, change of activity or termination) relating to strategic assets in the areas of energy, transport and communications shall be notified by the concerned company to the Prime Minister's office. In particular, acquisitions by any natural or juridical person outside the European Union that give this person control over the company shall be notified.

The Prime Minister may exercise the following special powers to:

(i) veto any resolution, act and transaction that constitutes an exceptional threat of serious injury to the public interest in the security and operation of networks and supplies;

(ii) impose specific conditions in order to guarantee the public interest; or

(iii) reject an acquisition in exceptional cases of risk to the essential interests of the State.

The criteria on which to evaluate the real or exceptional threat and conditions and procedures for the exercise of the special powers are laid down in the law.

Existing measures:

IT: Law 56/2012 on special powers in companies operating in the field of defence and national security, energy, transport and communications; and

Decree of the Prime Minister DPCM 253 of 30.11.2012 defining the activities of strategic importance in the field of defence and national security.

With respect to Investment liberalisation – Market access, National treatment, Most-favoured-nation treatment, Prohibition of performance requirements, Senior management and boards of directors:

In **LT**: Enterprises of strategic importance to national security which must belong to the State by the right of ownership (proportion of capital which may be held by private national or foreign persons conforming to national security interests, with respect to investment into enterprise, sectors and facilities of strategic importance to national security, and procedure and criteria for determination of conformity of potential national investors and potential enterprise participants etc.).

Existing measures:

LT: Law on Enterprises and Facilities of Strategic Importance for National Security and Other Enterprises of Importance to Ensuring National Security of the Republic of Lithuania of 10 October 2002 No. IX-1132 (As last amended on 30 June 2016 by Law No XII-1272).

With respect to Investment liberalisation – National treatment and Senior management and boards of directors:

In **SE**: Discriminatory requirements for founders, senior management and boards of directors when new forms of legal association are incorporated into Swedish law.

(b) **Acquisition of real estate**

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors:

In **HU**: The acquisition of state-owned properties.

With respect to Investment liberalisation – Market access, National treatment:

In **HU**: The acquisition of arable land by foreign legal persons and non-resident natural persons, including with regard to the authorisation process for the acquisition of arable land.

Existing measures:

HU: Act CXXII of 2013 on the circulation of agricultural and forestry land (Chapter II (Paragraph 6-36) and Chapter IV (Paragraph 38-59)); and

Act CCXII of 2013 on the transitional measures and certain provisions related to Act CXXII of 2013 on the circulation of agricultural and forestry land (Chapter IV (Paragraph 8-20)).

In **LV**: The acquisition of rural land by nationals of Japan or of a third country, including with regard to the authorisation process for the acquisition of rural land.

Existing measures:

LV: Law on land privatisation in rural areas, ss. 28, 29, 30.

In **SK**: Foreign companies or natural persons may not acquire agricultural and forest land outside the border of the built-up area of a municipality and some other land (e.g. natural resources, lakes, rivers, public roads etc.). For transparency purposes, the regulation of land use provided for in Act No 44/1988 on protection and exploitation of natural resources at the time of the signature of this Agreement is not a non-conforming measure.

Existing measures:

SK: Act No 229/1991 on regulation of the ownership of land and other agricultural property;

Act No 460/1992 Constitution of the Slovak Republic;

Act No 180/1995 on some measures for land ownership arrangements;

Act No 202/1995 on Foreign Exchange;

Act No 503/2003 on restitution of ownership to land;

Act No 326/2005 on Forests; and

Act No 140/2014 on the acquisition of ownership of agricultural land.

With respect to Investment liberalisation – National treatment and Cross-border trade in services – Market access:

In **BG**: Foreign natural and foreign juridical persons (including through a branch) cannot acquire ownership of land in Bulgaria. Juridical persons of Bulgaria with foreign participation cannot acquire ownership of agricultural land. Foreign juridical persons and foreign citizens with permanent residence abroad can acquire ownership of buildings and real estate property rights (right to use, right to build, right to raise a superstructure and servitudes). Foreign citizens with permanent residence abroad, foreign juridical persons and companies in which foreign participation ensures a majority in adopting decisions or blocks the adoption of decisions, can acquire real estate property rights in specific geographic regions designated by the Council of Ministers subject to permission.

Existing measures:

BG: Constitution of the Republic of Bulgaria, article 22;

Law on Ownership and Use of Agricultural Land, article 3; and

Law on Forests, article 10.

In **EE**: Non-European Economic Area (EEA), non-Organisation for Economic Co-operation and Development natural or legal persons can acquire an immovable which contains agricultural and/or forest land only with the authorisation of the county governor and the authorisation of the municipal council, and they must be able to prove in a way prescribed by law that the immovable to be acquired will, according to its intended purpose, be used efficiently, sustainably and purposefully.

Existing measures:

EE: Kinnisasja omandamise kitsendamise seadus (Restrictions on Acquisition of Immovables Act) Chapters 2 and 3.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services - Market access, National treatment:

In **LT**: Any measure which is consistent with the commitments taken by the European Union and which are applicable in Lithuania in GATS with respect to land acquisition. The land plot acquisition procedure, terms and conditions, as well as restrictions shall be established by the Constitutional Law, the Law on Land and the Law on the Acquisition of Agricultural Land. However, local governments (municipalities) and other national entities of Members of the Organisation for Economic Co-operation and Development and North Atlantic Treaty Organization conducting economic activities in Lithuania, which are specified by the constitutional law in compliance with the criteria of European Union and other integration which Lithuania has embarked on, are permitted to acquire into their ownership non-agricultural land plots required for the construction and operation of buildings and facilities necessary for their direct activities.

Existing measures:

LT: Constitution of the Republic of Lithuania;

The Constitutional Law of the Republic of Lithuania on the Implementation of Paragraph 3 of Article 47 of the Constitution of the Republic of Lithuania of 20 June 1996, No. I-1392 as last amended 20 March 2003, No. IX-1381;

Law on land, of 27 January 2004, No. IX-1983; and

Law on acquisition of agricultural land of 24 April 2014, No. XII-854.

(c) **Recognition**

With respect to Investment liberalisation –National treatment and Cross-border trade in services – National treatment:

In **EU**: The European Union directives on mutual recognition of diplomas and other professional qualification only apply to the citizens of the European Union. The right to practise a regulated professional service in one Member State of the European Union does not grant the right to practise in another Member State.

(d) **Most-Favoured-Nation Treatment**

With respect to Investment liberalisation – Most-favoured-nation treatment and Cross-border trade in services – Most-favoured-nation treatment:

The **EU**: According differential treatment pursuant to any international investment treaties or other trade agreement in force or signed prior to the date of entry into force of this Agreement.

The **EU**: According differential treatment to a country pursuant to any existing or future bilateral or multilateral agreement which:

(i) creates an internal market in services and investment;

(ii) grants the right of establishment; or

(iii) requires the approximation of legislation in one or more economic sectors.

An internal market on services and establishment means an area without internal frontiers in which the free movement of services, capital and persons is ensured.

The right of establishment means an obligation to abolish in substance all barriers to establishment among the parties to the regional economic integration agreement by the entry into force of that agreement. The right of establishment shall include the right of nationals of the parties to the regional economic integration agreement to set up and operate enterprises under the same conditions provided for nationals under the law of the country where such establishment takes place.

The approximation of legislation means:

(i) the alignment of the legislation of one or more of the parties to the regional economic integration agreement with the legislation of the other Party or parties to that agreement; or

(ii) the incorporation of common legislation into the law of the parties to the regional economic integration agreement.

Such alignment or incorporation shall take place, and shall be deemed to have taken place, only at such time that it has been enacted in the law of the Party or parties to the regional economic integration agreement.

Existing measures:

EU: European Economic Area;

Stabilisation Agreements;

EU-Swiss Confederation bilateral agreements; and

Deep and Comprehensive Free Trade Agreements.

The **EU**: According differential treatment relating to the right of establishment to nationals or enterprises through existing or future bilateral agreements between the following Member States of the European Union: BE, DE, DK, EL, ES, FR, IE, IT, LU, NL, PT, UK, and any of the following countries or principalities: Andorra, Monaco, San Marino and the Vatican City State.

In **DK**, **FI**, **SE**: Measures taken by Denmark, Sweden and Finland aimed at promoting Nordic cooperation, such as:

(i) financial support to research and development projects (the Nordic Industrial Fund);

(ii) funding of feasibility studies for international projects (the Nordic Fund for Project Exports); and

(iii) financial assistance to companies [1] utilizing environmental technology (the Nordic Environment Finance Corporation).

This reservation is without prejudice to the exclusion of procurement by a Party or subsidies in paragraphs 5 and 6 of Article 8.12, and subparagraphs 2(c) and (e) of Article 8.14.

In **PL**: Preferential conditions for establishment or the cross-border supply of services, which may include the elimination or amendment of certain restrictions embodied in the list of reservations applicable in Poland, may be extended through commerce and navigation treaties.

In **PT**: Waiving nationality requirements for the exercise of certain activities and professions by natural persons supplying services for countries in which Portuguese is the official language (Angola, Brazil, Cape Verde, Guinea-Bissau, Mozambique and São Tomé & Principe).

(e) **Arms, ammunitions and war material**

With respect to Investment liberalisation – Market access, National treatment, Most-favoured-nation treatment, Senior management and boards of directors, Prohibition of performance requirements and Cross-border trade in services – Market access, National treatment, Most-favoured-nation treatment:

In **EU**: Production or distribution of, or trade in, arms, munitions and war material. War material is limited to any product which is solely intended and made for military use in connection with the conduct of war or defence activities.

[1] This applies to East European companies, which are cooperating with one or more Nordic companies.

Reservation No. 2 – Professional services – legal services

Sector:	Professional services - legal services: services of notaries and by bailiffs; accounting and book-keeping services; auditing services, taxation advisory services; architecture and urban planning services, engineering services, and integrated engineering services
Industry classification:	Part of CPC 861, part of 87902, 862, 863, 8671, 8672, 8673, 8674, part of 879
Type of reservation:	Market access
	National treatment
	Senior management and boards of directors
Section:	Investment liberalisation and Cross-border trade in services

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

(a) **Legal services**

The **EU**, with the exception of **SE**: Reserves the right to adopt or maintain any measure with respect to the supply of legal advisory and legal authorisation, documentation, and certification services provided by legal professionals entrusted with public functions, such as notaries, '*huissiers de justice*' or other '*officiers publics et ministériels*', and with respect to services provided by bailiffs who are appointed by an official act of government (part of CPC 861, part of 87902).

With respect to Investment liberalisation – Most-favoured-nation treatment and Cross-border trade in services – Most-favoured-nation treatment:

In **BG**: Full national treatment on the establishment and operation of companies, as well as on the supply of services, may be extended only to companies established in, and citizens of, the countries with whom preferential arrangements have been or will be concluded (part of CPC 861).

In **LT**: Attorneys from foreign countries can participate as advocates in court only in accordance with bilateral agreements on legal assistance (part of CPC 861).

(b) **Accounting and bookkeeping services (CPC 8621 other than auditing services, 86213, 86219, 86220)**

With respect to Cross-border trade in services – Market access:

In **HU**: Cross-border activities for accounting and bookkeeping.

Existing measures:

HU: Act C of 2000; and

Act LXXV of 2007.

(c) **Auditing services (CPC – 86211, 86212 other than accounting and bookkeeping services)**

With respect to Cross-border trade in services - National treatment:

In **BG**: An independent financial audit shall be implemented by registered auditors who are members of the Institute of the Certified Public Accountants. Subject to reciprocity, the Institute of the Certified Public Accountants shall register an audit entity of Japan or of a third country upon the latter furnishing proof that:

(i) three-fourths of the members of the management bodies and the registered auditors carrying out audit on behalf of the entity meet requirements equivalent to those for Bulgarian auditors and have passed successfully the examinations for it;

(ii) the audit entity carries out independent financial audit in accordance with the requirements for independence and objectivity; and

(iii) the audit entity publishes on its website an annual transparency report or performs other equivalent requirements for disclosure in case it audits public-interest entities.

Existing measures:

BG: Independent Financial Audit Act.

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors:

In **CZ**: Only an enterprise in which at least 60 per cent of capital interests or voting rights are reserved to nationals of the Czech Republic or of the Member States of the European Union may be authorised to carry out audits in the Czech Republic.

Existing measures:

CZ: Law of 26 March 2009 no. 93/2009 Coll., on Auditors.

With respect to Cross-border trade in services – Market access, National treatment:

In **UK**: Cross-border supply of auditing services.

Existing measures:

UK: Companies Act 2006.

With respect to Cross-border trade in services – Market access:

In **HU**: Cross-border supply of auditing services.

Existing measures:

HU: Act C of 2000; and

Act LXXV of 2007.

In **PT**: Cross-border supply of auditing services.

(d) **Architecture and urban planning services (CPC 8674)**

With respect to Cross-border trade in services – Market access, National treatment:

In **HR**: The cross-border supply of urban planning.

Reservation No. 3 - Professional services – health related and retail of pharmaceuticals

Sector:	Health related professional services and retail sales of pharmaceutical, medical and orthopaedic goods, other services provided by pharmacists
Industry classification:	CPC 63211, 85201, 9312, 9319, 93121
Type of reservation:	Market access
	National treatment
	Prohibition of performance requirements
	Senior management and boards of directors
Section:	Investment liberalisation and Cross-border trade in services

Description:

The **EU** reserves the right to adopt or maintain any measure with respect to the following:

(a) **Medical and dental services; services provided by midwives, nurses, physiotherapists, psychologists and paramedical personnel (CPC 63211, 85201, 9312, 9319, CPC 932)**

In **FI**: The supply of all health-related professional services, whether publicly or privately funded, including medical and dental services, services provided by midwives, physiotherapists and paramedical personnel and services provided by psychologists, excluding services provided by nurses (CPC 9312, 93191).

Existing measures:

FI: Laki yksityisestä terveydenhuollosta (Act on Private Health Care) (152/1990).

In **BG**: The supply of all health-related professional services, including medical and dental services, services provided by nurses, midwives, physiotherapists and paramedical personnel and services provided by psychologists (CPC 9312, part of 9319).

Existing measures:

BG: Law for Medical Establishment, Professional Organisation of Medical Nurses, Midwives and Associated Medical Specialists Guild Act.

With respect to Investment liberalisation – Market access:

In **UK**: Establishment for doctors under the National Health Service is subject to medical manpower planning (CPC 93121, 93122).

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access and National treatment:

In **CZ**, **MT**: The supply of all health-related professional services, including the services provided by professionals such as medical doctors, dentists, midwives, nurses, physiotherapists, paramedics, psychologists, as well as other related services (CPC 9312, part of 9319).

Existing measures:

CZ: Act No 296/2008 Coll., on Safeguarding the Quality and Safety of Human Tissues and Cells Intended for Use in Man ('Act on Human Tissues and Cells');

Act No 378/2007 Coll., on Pharmaceuticals and on Amendments to Some Related Acts (Act on Pharmaceuticals);

Act. 123/2000 Coll., on Medical Devices; and

Act. 285/2002 Coll., on the Donating, Taking and Transplanting of Tissues and Organs and on Amendment to Certain Acts (Transplantation Act).

With respect to Cross-border trade in services – Market access, National treatment:

The **EU**, with the exception of **NL** and **SE**: The supply of all health-related professional services, including the services provided by professionals such as medical doctors, dentists, midwives, nurses, physiotherapists, paramedics, and psychologists, requires residency. These services may only be provided by natural persons physically present in the territory of the European Union (CPC 9312, part of 93191).

In **BE**, **UK**: The cross-border supply of medical, dental and midwives services and services provided by nurses, physiotherapists, psychologists and paramedical personnel (part of CPC 85201, 9312, part of 93191, in addition part of 85201 in BE).

In **UK**: For service suppliers not physically present in the territory of the UK (part of CPC 85201, 9312, part of 93191).

(b) **Veterinary services (CPC 932)**

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In **BG**: A veterinary medical establishment may be established by a natural or a legal person.

The practice of veterinary medicine is subject to a condition of nationality of a Member State of the European Union or the EEA, otherwise a permanent residence permit is required for foreign nationals (physical presence is required).

With respect to Cross-border trade in services – Market access, National treatment:

In **BE**, **LV**: Cross-border supply of veterinary services.

(c) **Retail sales of pharmaceutical, medical and orthopaedic goods, other services provided by pharmacists (CPC 63211)**

With respect to Investment liberalisation – Market access and Cross-border trade in services – Market access:

The **EU**, with the exception of **EL**, **IE**, **LU**, **LT**, **NL**, and **UK**: For restricting the number of suppliers entitled to provide a particular service in a specific local zone or area on a non-discriminatory basis in order to prevent oversupply in areas of limited demand. An economic needs test may therefore be applied, taking into account such factors as the number of and impact on existing establishments, transport infrastructure, population density or geographic spread.

The **EU**, with the exception of **BE**, **BG**, **CZ**, **EE**, and **IE**: Mail order is only possible from Member States of the EEA, thus establishment in any of those countries is required for the retail of pharmaceuticals and specific medical goods to the general public in the European Union.

In **BE**: Mail order is only authorised for pharmacies open to the public, thus establishment in Belgium is required for the retail of pharmaceuticals and specific goods to the general public.

In **BG**, **EE** and **ES**: The mail order of pharmaceuticals is prohibited.

In **CZ**: Mail order is only possible from Member States of the European Union.

In **IE** and **LT**: The mail order of pharmaceuticals requiring a prescription is prohibited.

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Prohibition of performance requirements and Cross-border trade in services – Market access, National treatment:

In **FI**: Retail sales of pharmaceutical products.

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment:

In **SE**: Retail sales of pharmaceutical goods and the supply of pharmaceutical goods to the general public.

With respect to Cross-border trade in services – Market access, National treatment:

In **UK**: The cross-border retail sales of pharmaceuticals and of medical and orthopaedic goods, and other services supplied by pharmacists.

Existing measures:

AT: Arzneimittelgesetz (Medication Act), BGBl. Nr. 185/1983 as amended, §§ 57, 59, 59a; and

Medizinproduktegesetz (Medical Products Law), BGBl. Nr. 657/1996 as amended, § 99.

BE: Arrêté royal du 21 janvier 2009 portant instructions pour les pharmaciens; and Arrêté royal du 10 novembre 1967 relatif à l'exercice des professions des soins de santé.

FI: Lääkelaki (Medicine Act) (395/1987).

SE: Law on trade with pharmaceuticals (2009:336);

Regulation on trade with pharmaceuticals (2009:659); and

The Swedish Medical Products Agency has adopted further regulations, the details can be found at (LVFS 2009:9).

Reservation No. 4 – Business services – research and development services

Sector:	Business services - research and development services
Industry classification:	CPC 851, 852, 853
Type of reservation:	Market access
	National treatment
Section:	Cross-border trade in services

Description:

The **EU** reserves the right to adopt or maintain any measure with respect to the following:

In **RO**: With regard to the cross-border supply of research and development services.

Existing measures:

RO: Governmental Ordinance no. 6 / 2011;

Order of Minister of Education and Research no. 3548 / 2006; and

Governmental Decision no. 134 / 2011.

Reservation No. 5 – Business services – real estate services

Sector:	Business services – Real estate services
Industry classification:	CPC 821, 822
Type of reservation:	Market access
	National treatment
Section:	Cross-border trade in services

Description:

The **EU** reserves the right to adopt or maintain any measure with respect to the following:

In **CZ** and **HU**: Cross-border supply of real estate services.

Reservation No. 6 – Business services – rental or leasing services

Sector:	Business services - rental or leasing services without operators
Industry classification:	CPC 832
Type of reservation:	Market access
	National treatment
Section:	Cross-border trade in services

Description:

The **EU** reserves the right to adopt or maintain any measure with respect to the following:

In **BE** and **FR**: Cross-border supply of leasing or rental services without operator concerning personal and household goods.

Reservation No. 7 – Business services – collection agency services and credit reporting services

Sector:	Business services - collection agency services, credit reporting services
Industry classification:	CPC 87901, 87902
Type of reservation:	Market access
	National treatment
Section:	Cross-border trade in services

Description:

The **EU** reserves the right to adopt or maintain any measure with respect to the following:

The **EU**, with the exception of **ES**, **LV** and **SE**, with regard to the supply of collection agency services and credit reporting services.

Reservation No. 8 – Business services – placement services

Sector:	Business Services – placement services
Industry classification:	CPC 87201, 87202, 87203, 87204, 87205, 87206, 87209
Type of reservation:	Market access
	National treatment
	Senior management and boards of directors
Section:	Investment liberalisation and Cross-border trade in services

Description:

The **EU** reserves the right to adopt or maintain any measure with respect to the following:

With the exception of **HU** and **SE**: The supply of placement services of domestic help personnel, other commercial or industrial workers, nursing and other personnel (CPC 87204, 87205, 87206, 87209).

With the exception of **BE**, **HU** and **SE**: To require establishment and to prohibit the cross-border supply of placement services of office support personnel and other workers.

In **AT**, **BG**, **CY**, **CZ**, **EE**, **FI**, **MT**, **PL**, **PT**, **RO**, **SI** and **SK**: The establishment of placement services of office support personnel and other workers.

In **LT** and **LV**: The supply of placement services of office support personnel.

In **DE** and **IT**: To restrict the number of suppliers of placement services.

In **FR**: These services can be subject to a state monopoly.

In **DE**: The Federal Ministry of Labour and Social Affairs may issue a regulation concerning the placement and recruitment of non-European Union and non-EEA personnel for specified professions (CPC 87202).

In **AT**, **BG**, **CY**, **CZ**, **DE**, **EE**, **FI**, **MT**, **LT**, **LV**, **PL**, **PT**, **RO**, **SI** and **SK**: The supply of supply services of office support personnel.

In **FR**, **IE**, **IT** and **NL**: To require establishment and to prohibit the cross-border supply of supply services of office personnel.

In **IT**: To restrict the number of suppliers of supply services of office personnel (87203).

In **BG**, **CY**, **CZ**, **DE**, **EE**, **FI**, **MT**, **LT**, **LV**, **PL**, **PT**, **RO**, **SI** and **SK**: The supply of executive search services.

In **IE**: To require establishment and to prohibit the cross-border supply of the supply of executive search services (87201).

With respect to Investment liberalisation –Market access:

In **ES**: To restrict the number of suppliers of executive search services, and to restrict the number of suppliers of placement services (CPC 87201, 87202).

Existing measures:

AT: §§97 and 135 of the Austrian Trade Act (Gewerbeordnung), Federal Law Gazette Nr. 194/1994 as amended; and

Temporary Employment Act (Arbeitskräfteüberlassungsgesetz/AÜG), Federal Law Gazette Nr. 196/1988 as amended.

BG: Law for Promotion of the Employability, articles 26, 27, 27a and 28.

CY: Private Employment Agency Law 150(I)/2013 issued on the 6/12/2013; and

Private Employment Agency Law N. 126(I)/2012.

CZ: Act on Employment (435/2004).

DE: Sec. 38 Employment Regulation (Beschäftigungsverordnung); and

Sec. 292 Social Code No. III Employment Promotion (Drittes Buch Sozialgesetzbuch, SGB III).

DK: §§ 8a – 8f in law decree no. 73 of 17th of January 2014 and specified in decree no. 228 of 7th of March 2013 (employment of seafarers); and

Employment Permits Act 2006. S1(2) and (3).

EL: Law 4052/2012 (Official Government Gazette 41 A) as amended to some of its provision by the law N.4093/2012 (Official Government Gazette 222 A).

ES: Real Decreto-ley 8/2014, de 4 de julio, de aprobación de medidas urgentes para el crecimiento, la competitividad y la eficiencia, artículo 117 (tramitado como Ley 18/2014, de 15 de octubre).

FI: Laki julkisesta työvoima-ja yrityspalvelusta (Act on Public Employment and Enterprise Service) (916/2012).

HR: Act on Employment Mediation and Unemployment Rights (OG 80/08, 121/10, 118/12 and 153/13);

Ordinance on performance of activities related to employment (OG 8/14);

Labour Act (OG 93/14) articles 44 to 47; and

Aliens Act (OG 130/11 and 74/12) for employment of aliens in Croatia.

IE: Employment Permits Act 2006. S1(2) and (3).

IT: Legislative Decree 276/2003 articles 4, 5.

LT: Lithuanian Labour Code, Law of the Republic of Lithuania on Temporal Employment Agencies of 19 of May 2011 No. XI-1379 Last amendment 11 of April 2013 No XII-230

LU: Loi du 18 janvier 2012 portant création de l'Agence pour le développement de l'emploi (Law of 18 January 2012 concerning the creation of an agency for employment development – ADEM).

MT: Employment and Training Services Act, (Cap 343) (Articles 23 to 25); and

Employment Agencies Regulations (S.L. 343.24).

PL: Article 18 of the Act of 20 April 2004 on the promotion of employment and labour market institutions (Dz. U. of 2015, Item. 149, as amended).

PT: Decree-Law No 260/2009 of 25 September, as amended by Law No. 5/2014 of 12 February (access and provision of services by placement agencies).

RO: Law no. 156/2000 on the protection of Romanian citizens working abroad, republished, and Government Decision no. 384/2001 for approving the methodological norms for applying the Law no. 156/2000, with subsequent amendments;

Ordinance of the Government no. 277/2002, as modified by Government Ordinance No. 790/2004 and Government Ordinance No. 1122/2010; and

Law no.53/2003 - Labour Code, republished, with subsequent amendments and supplement and the Government Decision no 1256/2011 on the operating conditions and authorization procedure for temporary work agency.

SI: Labour market regulation act (Official Gazette of RS, No. 80/2010, 21/2013, 63/2013); and

Employment, Self-employment and Work of Aliens Act – ZZSDT (Official Gazette of RS, No. 47/2015).

SK: Act No 5/2004 on Employment Services; and

Act No 455/1991on Trade Licensing.

Reservation No. 9 – Business services – security and investigation services

Sector:	Business services – security and investigation services
Industry classification:	CPC 87301, 87302, 87303, 87304, 87305, 87309
Type of reservation:	Market access
	National treatment
	Prohibition of performance requirements
	Senior management and boards of directors
Section:	Investment liberalisation and Cross-border trade in services

Description:

The **EU** reserves the right to adopt or maintain any measure with respect to the following:

(a) **Security services (CPC 87302, 87303, 87304, 87305, 87309)**

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Prohibition of performance requirements and Cross-border trade in services – Market access, National treatment:

In **BG**, **CY**, **CZ**, **EE**, **LT**, **LV**, **MT**, **PL**, **RO**, **SI** and **SK**: The supply of security services.

In **DK**, **HR** and **HU**: The supply of the following subsectors: guard services (87305) in HR and HU, security consultation services (87302) in HR, airport guard services (part of 87305) in DK and armoured car services (87304) in HU.

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment:

In **BE**: The European Union nationality is required for boards of directors of companies providing guard and security services (87305) as well as consultancy and training relating to security services (87302). The senior management of companies providing guard and security consultancy services are also required to be resident nationals of a Member State of the European Union.

In **FI**: Licences to provide security services may be granted only to natural persons resident in the EEA or juridical persons established in the EEA.

With respect to Cross-border trade in services – Market access, National treatment:

In **BE**, **ES**, **FI**, **FR** and **PT**: The supply of security services by a foreign provider on a cross-border basis is not allowed. Nationality requirements exist for specialised personnel in PT, for private security personnel in ES and for managing directors and directors in FR.

Existing measures:

BG: Private Security Business Act.

CZ: Trade Licensing Act.

DK: Regulation on aviation security.

FI: Laki yksityisistä turvallisuuspalveluista 282/2002 (Private Security Services Act).

LT: Law on security of Persons and Assets 8 July 2004 No. IX-2327.

LV: Security Guard Activities Law (Sections 6, 7, 14).

PL: Act of 22 August 1997 on the protection of persons and property (Journal of Laws of 2016, item 1432 as amended).

PT: Law 34/2013; and

Ordinance 273/2013.

SI: Zakon o zasebnem varovanju (Law on private security).

(b) **Investigation services (CPC 87301)**

The **EU**, with the exception of **AT** and **SE**: The supply of investigation services.

With respect to Investment liberalisation - Market access and Cross-border trade in services – Market access:

In **LT** and **PT**: Investigation services are a monopoly reserved to the State.

Reservation No. 10 – Business services – other business services

Sector:	Business services – other business services (translation and interpretation services, duplicating services, services incidental to energy distribution and services incidental to manufacturing)
Industry classification:	CPC 87905, 87904, 884, 887
Type of reservation:	Market access
	National treatment
	Most-favoured-nation treatment
Section:	Investment liberalisation and Cross-border trade in services

Description:

The **EU** reserves the right to adopt or maintain any measure with respect to the following:

(a) **Translation and interpretation services (CPC 87905)**

With respect to Cross-border trade in services – Market access, National treatment:

In **HR**: Cross-border supply of translation and interpretation of official documents.

(b) **Duplicating services (CPC 87904)**

With respect to Cross-border trade in services – Market access:

In **HU**: Requiring establishment for the supply of duplicating services.

(c) **Services incidental to energy distribution and services incidental to manufacturing (part of CPC 884, 887 other than advisory and consulting services)**

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment:

In **HU**: Services incidental to energy distribution, and to the cross-border supply of services incidental to manufacturing, with the exception of advisory and consulting services relating to these sectors.

(d) **Maintenance and repair of vessels, rail transport equipment and aircraft and parts thereof (part of CPC 86764, CPC 86769, CPC 8868)**

With respect to Cross-border trade in services – Market access, National treatment:

In **EU**, with the exception of **DE**, **EE** and **HU**: To require establishment or physical presence in its territory and prohibiting the cross-border supply of maintenance and repair services of transport equipment from outside its territory.

In **EU**, with the exception of **CZ**, **EE**, **HU**, **LU** and **SK**: To require establishment or physical presence in its territory and prohibiting the cross-border supply of maintenance and repair services of internal waterways transport vessels from outside its territory.

In **EU**, with the exception of **EE**, **HU** and **LV**: To require establishment or physical presence in its territory and prohibiting the cross-border supply of maintenance and repair services of maritime vessels from outside its territory.

In **EU**, with the exception of **AT**, **EE**, **HU**, **LV**, and **PL**: To require establishment or physical presence in its territory and prohibiting the cross-border supply of maintenance and repair services of aircraft and parts thereof from outside its territory (part of CPC 86764, CPC 86769, CPC 8868).

In **EU**: Only recognised organisations authorised in the European Union may carry out statutory surveys and certification of ships on behalf of Member States of the European Union. Establishment may be required.

Existing measures:

EU: Regulation (EC) 391/2009 of the European Parliament and the Council of 23 April 2009 on common rules and standards for ship inspection and survey organisations.

(e) **Other business services related to aviation**

With respect to Investment liberalisation - Most-favoured-nation treatment and Cross-border trade in services – Most-favoured-nation treatment:

The **EU**: According differential treatment to a third country pursuant to existing or future bilateral agreements relating to the following services:

(i) the selling and marketing of air transport services;

(ii) computer reservation system (CRS) services;

(iii) maintenance and repair of aircrafts and parts; or

(iv) rental or leasing of aircraft without crew.

Reservation No. 11 – Telecommunication

Sector:	Telecommunication services
Type of reservation:	Market access
	National treatment
Section:	Investment liberalisation and Cross-border trade in services

Description:

The **EU** reserves the right to adopt or maintain any measure with respect to broadcast transmission services. Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

Reservation No. 12 – Construction

Sector:	Construction services
Industry classification:	CPC 51
Type of reservation:	Market access
	National treatment
Section:	Investment liberalisation and Cross-border trade in services

Description:

The **EU** reserves the right to adopt or maintain any measure with respect to the following:

In **LT**: The right to prepare design documentation for construction works of exceptional significance is only given to a design enterprise registered in Lithuania or a foreign design enterprise which has been approved by an institution authorised by the Government for those activities. The right to perform technical activities in the main areas of construction may be granted to a non-Lithuanian person who has been approved by an institution authorised by the Government of Lithuania.

Reservation No. 13 – Distribution services

Sector:	Distribution services
Industry classification:	CPC 62117, 62251, 8929, part of 62112, 62226, 63107
Type of reservation:	Market access
	National treatment
	Senior management and boards of directors
	Prohibition of performance requirements
Section:	Investment liberalisation and Cross-border trade in services

Description:

The **EU** reserves the right to adopt or maintain any measure with respect to the following:

(a) **Distribution of pharmaceuticals**

In **BG**: Cross-border wholesale distribution of pharmaceuticals (CPC 62251).

In **FI**: Distribution of pharmaceutical products (CPC 62117, 62251, 8929).

Existing measures:

BG: Law on Medicinal Products in Human Medicine.

FI: Lääkelaki (Medicine Act) (395/1987).

(b) **Distribution of alcoholic beverages**

In **FI**: Distribution of alcoholic beverages (part of CPC 62112, 62226, 63107, 8929).

Existing measures:

FI: Alkoholilaki (Alcohol Act) (1143/1994).

(c) **Other distribution (part of CPC 621, CPC 62228, CPC 62251, CPC 62271, part of CPC 62272, CPC 62276, CPC 63108, part of CPC 6329)**

With respect to Cross-border trade in services – Market access, National treatment:

In **BG**: Wholesale distribution of chemical products, precious metals and stones, medical substances and products and objects for medical use; tobacco and tobacco products and alcoholic beverages.

Bulgaria reserves the right to adopt or maintain any measure with respect to the services provided by commodity brokers.

Existing measures:

In **BG**: Law on Medicinal Products in Human Medicine;

Law of Veterinary Activity;

Law for Prohibition of Chemical Weapons and for Control over Toxic Chemical Substances and Their Precursors;

Law for Tobacco and Tobacco Products;

Law on excise duties and tax warehouses; and

Law on wine and spirits.

Reservation No. 14 – Education services

Sector:	Education services
Industry classification:	CPC 92
Type of reservation:	Market access
	National treatment
	Senior management and boards of directors
	Prohibition of performance requirements
Section:	Investment liberalisation and Cross-border trade in services

Description:

The **EU** reserves the right to adopt or maintain any measure with respect to the following:

The **EU**: All educational services which receive public funding or State support in any form, and are therefore not considered to be privately funded. Where the supply of privately funded education services by a foreign provider is permitted, participation of private operators in the education system may be subject to concession allocated on a non-discriminatory basis.

The **EU**, with the exception of **CZ**, **NL**, **SE** and **SK**: With respect to the supply of privately funded other education services, which means other than those classified as being primary, secondary, higher and adult education services (CPC 92).

In **BG**, **IT** and **SI**: To restrict the cross-border supply of privately funded primary education services (CPC 921).

In **BG** and **IT**: To restrict the cross-border supply of privately funded secondary education services (CPC 922).

In **AT**: To restrict the cross-border supply of privately funded adult education services by means of radio or television broadcasting (CPC 924).

In **CY**, **FI**, **MT** and **RO**: The supply of privately funded primary, secondary, and adult education services (CPC 921, 922, 924).

In **AT**, **BG**, **CY**, **FI**, **MT** and **RO**: The supply of privately funded higher education services (CPC 923).

In **CZ** and **SK**: The majority of the members of the board of directors of an establishment providing privately funded education services must be nationals of that country (CPC 921, 922, 923 for SK other than 92310, 924).

In **SI**: The majority of the members of the board of directors of an establishment providing privately funded secondary or higher education services must be Slovenian nationals (CPC 922, 923).

In **SE**: Educational services suppliers that are approved by public authorities to provide education. This reservation applies to privately funded educational services suppliers with some form of State support, *inter alia* educational service suppliers recognised by the State, educational services suppliers under State supervision or education which entitles to study support (CPC 92).

In **SK**: EEA residency is required for providers of all privately funded education services other than post-secondary technical and vocational education services. An economic needs test may apply and the number of schools being established may be limited by local authorities (CPC 921, 922, 923 other than 92310, 924).

Existing measures:

BG: Public Education Act, article 12;

Law for the Higher Education, paragraph 4 of the additional provisions; and

Vocational Education and Training Act, article 22.

FI: Perusopetuslaki (Basic Education Act) (628/1998);

Lukiolaki (General Upper Secondary Schools Act) (629/1998);

Laki ammatillisesta koulutuksesta (Vocational Training and Education Act) (630/1998);

Laki ammatillisesta aikuiskoulutuksesta (Vocational Adult Education Act) (631/1998);

Ammattikorkeakoululaki (Polytechnics Act) (351/2003); and

Yliopistolaki (Universities Act) (558/2009).

IT: Royal Decree 1592/1933 (Law on secondary education);

Law 243/1991 (Occasional public contribution for private universities);

Resolution 20/2003 of CNVSU (Comitato nazionale per la valutazione del sistema universitario); and

Decree of the President of the Republic (DPR) 25/1998.

SK: Act 245/2008 on education;

Act 131/2002 on Universities, Articles 2, 47, 49a; and

Act 596/2003 on State Administration in Education and School Self-government, Article 16.

Reservation No. 15 – Environmental services

Sector:	Environmental services: waste and soil management
Industry classification:	CPC 9401, 9402, 9403, 94060
Type of reservation:	Market access
Section:	Cross-border trade in services

Description:

The **EU** reserves the right to adopt or maintain any measure with respect to the following:

In **DE**: The supply of waste management services other than advisory services, and with respect to services relating to the protection of soil and the management of contaminated soils, other than advisory services.

Reservation No. 16 – Financial services

Sector:	Financial services
Industry classification:	
Type of reservation:	Market access
	National treatment
	Senior management and boards of directors
Section:	Investment liberalisation and Cross-border trade in services

Description:

The **EU** reserves the right to adopt or maintain any measure with respect to the following:

(a) **All financial services**

With respect to Investment liberalisation – Market access:

The **EU**: To require a financial institution, other than a branch, when establishing in a Member State of the European Union to adopt a specific legal form, on a non-discriminatory basis.

(b) **Insurance and insurance-related services**

With respect to Cross-border trade in services – Market access, National treatment:

The **EU**, with the exception of **CY**, **LV**, **LT**, **MT** and **PL**: For the supply of insurance and insurance-related services except for:

(i) direct insurance services (including co-insurance) and direct insurance intermediation for the insurance of risks relating to:

— maritime transport and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability deriving therefrom; and

— goods in international transit;

(ii) Reinsurance and retrocession; and

(iii) Services auxiliary to insurance.

In **BG**: Transport insurance, covering goods, insurance of vehicles as such and liability insurance regarding risks located in the Bulgaria may not be underwritten by foreign insurance companies directly.

In **CY**: For the supply of insurance and insurance-related services except for:

(i) direct insurance services (including co-insurance) for the insurance of risks relating to:

— maritime transport and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability deriving therefrom; and

— goods in international transit;

(ii) Insurance intermediation;

(iii) Reinsurance and retrocession; and

(iv) Services auxiliary to insurance.

In **FR**: Insurance of risks relating to ground transport may be underwritten only by insurance firms established in the European Union.

Existing measures:

FR: Article L 310-10 du code des assurances.

In **IT**: Transport insurance of goods, insurance of vehicles as such and liability insurance regarding risks located in Italy may be underwritten only by insurance companies established in the European Union, except for international transport involving imports into Italy.

Existing measures:

IT: Article 29 of the code of private insurance (Legislative decree no. 209 of 7 September 2005).

In **IT**: Requiring establishment and prohibiting the cross-border supply of actuarial services.

Existing measures:

IT: Law 194/1942 on the actuarial profession.

In **MT**, **LT**, and **LV**: For the supply of insurance and insurance-related services except for:

(i) direct insurance services (including co-insurance) for the insurance of risks relating to:

— maritime transport and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability deriving therefrom; and

— goods in international transit;

(ii) reinsurance and retrocession; and

(iii) services auxiliary to insurance.

In **PL**: For the supply of insurance and insurance-related services except for:

(i) direct insurance services (including co-insurance) for the insurance of risks relating to goods in international trade; and

(ii) reinsurance and retrocession of risks relating to goods in international trade.

In **PT**: Air and maritime transport insurance, covering goods, aircraft, hull and liability can be underwritten only by firms established in the European Union.

Only persons or companies established in the European Union may act as intermediaries for such insurance business in Portugal.

Existing measures:

PT: Article 7 of Decree-Law 94-B/98; and

article 7 of Decree-Law 144/2006.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In **DE**: If a foreign insurance company has established a branch in Germany, it may conclude insurance contracts in Germany relating to international transport only through the branch established in Germany.

Existing measures:

DE: § 43 Abs. 2 Luftverkehrsgesetz (LuftVG); and

§ 105 Abs. 1 Luftverkehrszulassungsordnung (LuftVZO).

In **ES**: Residence is required, or alternatively to have two years of experience, for the actuarial profession.

In **HU**: The supply of direct insurance in the territory of Hungary by insurance companies not established in the European Union is allowed only through a branch office registered in Hungary.

Existing measures:

HU: Act LX of 2003.

With respect to Investment liberalisation – Market access, National treatment, Senior management and board of directors and Cross-border trade in services – Market access, National treatment

In **FI**: The supply of insurance broker services is subject to a permanent place of business in the European Union.

Only insurers having their head office in the European Union or having their branch in Finland may offer direct insurance services, including co-insurance.

At least one half of the members of the board of directors and the supervisory board, the managing director of an insurance company providing statutory pension insurance shall have their place of residence in the EEA, unless the competent authorities have granted an exemption. Foreign insurers cannot obtain a licence in Finland as a branch to carry on statutory pension insurance. At least one auditor shall have his permanent residence in the EEA.

For other insurance companies, residency in the EEA is required for at least one member of the board of directors, the supervisory board and the managing director. At least one auditor shall have his permanent residence in the EEA.

The general agent of an insurance company of Japan must have his place of residence in Finland, unless the company has its head office in the European Union.

Existing measures:

FI: Laki ulkomaisista vakuutusyhtiöistä (Act on Foreign Insurance Companies) (398/1995);

Vakuutusyhtiölaki (Insurance Companies Act) (521/2008);

Laki vakuutusedustuksesta (Act on Insurance Mediation) (570/2005); and

Laki työeläkevakuutusyhtiöistä (Act on Companies providing statutory pension insurance) (354/1997).

With respect to Investment liberalisation – Market access and Cross-border trade in services – Market access:

In **SK**: Foreign nationals may establish an insurance company in the form of a joint stock company or may conduct insurance business through their branches having a registered office in the Slovak Republic. The authorisation in both cases is subject to the evaluation of the supervisory authority.

Existing measures:

SK: Act 39/2015 on Insurance.

(c) **Banking and other financial services**

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In the **EU**: Only firms having their registered office in the European Union can act as depositories of the assets of investment funds. The establishment of a specialised management company, having its head office and registered office in the same Member State of the European Union, is required to perform the activities of management of common funds, including unit trusts, and where allowed under national law, investment companies.

Existing measures:

EU: Directive 2009/65/EC of the European Parliament and of the Council of 13 July 2009 on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities (UCITS), as amended by: Directives 2010/78/EU, 2011/61/EU, 2013/14/EU, and 2014/91/EU of the European Parliament and of the Council; and

Directive 2011/61/EU of the European Parliament and of the Council of 8 June 2011 on Alternative Investment Fund Managers, as amended by Directive 2013/14/EU and Directive 2014/65/EU of the European Parliament and of the Council of 15 May 2014 on markets in financial instruments.

SK: Investment services in the Slovak Republic can be provided by management companies which have the legal form of joint-stock company with equity capital according to the law (no branches).

Existing measures:

SK: Act 566/2001 on Securities and Investment Services; and

Act 483/2001 on Banks.

With respect to Investment liberalisation – National treatment, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment:

In **EE**: For acceptance of deposits, requirement of authorisation by the Estonian Financial Supervision Authority and registration under Estonian law as a joint-stock company, a subsidiary or a branch.

Existing measures:

EE: Krediidiasutuste seadus (Credit Institutions Act) § 206 and §21.

In **FI**: At least one of the founders, the members of the board of directors, the supervisory board, the managing director of banking services providers and the person entitled to sign the name of the credit institution shall have their permanent residence in the EEA. At least one auditor shall have his permanent residence in the EEA. For payment services, residency or domicile in Finland may be required.

Existing measures:

FI: Laki liikepankeista ja muista osakeyhtiömuotoisista luottolaitoksista (Act on Commercial Banks and Other Credit Institutions in the Form of a Limited Company) (1501/2001);

Säästöpankkilaki (1502/2001) (Savings Bank Act);

Laki osuuspankeista ja muista osuuskuntamuotoisista luottolaitoksista (1504/2001) (Act on Cooperative Banks and Other Credit Institutions in the Form of a Cooperative Bank);

Laki hypoteekkiyhdistyksistä (936/1978) (Act on Mortgage Societies);

Maksulaitoslaki (297/2010) (Act on Payment Institutions);

Laki ulkomaisen maksulaitoksen toiminnasta Suomessa (298/2010) (Act on the Operation of Foreign Payment Institution in Finland); and

Laki luottolaitostoiminnasta (Act on Credit Institutions) (121/2007).

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access:

In **IT**: Services of 'consulenti finanziari' (financial consultant).

Existing measures:

IT: Articles 91-111 of Consob Regulation on Intermediaries (no. 16190 of 29 October 2007).

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment:

In **LT**: Only banks having their registered office or branch in Lithuania and authorised to provide investment services in the EEA may act as the depositories of the assets of pension funds. At least one head of a bank's administration must speak the Lithuanian language and permanently reside in Lithuania.

Existing measures:

LT: Law on Banks of the Republic of Lithuania of 30 March 2004 No IX-2085;

Law on Collective Investment Undertakings of the Republic of Lithuania of 4 July 2003 No IX-1709; and

Law on Supplementary Voluntary Pension Accumulation of the Republic of Lithuania of 3 June 1999 No VIII-1212.

With respect to Cross-border trade in services – Market access, National treatment:

The **EU**, with the exception of **BE**, **CY**, **EE**, **LT**, **LV**, **MT**, **RO** and **SI**: For the supply of banking and other financial services, except for:

(i) the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and

(ii) advisory and other auxiliary financial services relating to banking and other financial services as described in subparagraph (a)(ii) of the definition of banking and other financial services (excluding insurance) in Article 8.59 of the Sub-Section 5 of Section E, but not intermediation as described in that sub-paragraph.

In **BE**: For the supply of banking and other financial services except for the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services;

In **CY**: For the supply of banking and other financial services except for:

(i) the trading for own account or for the account of customers, whether on an exchange or an over-the-counter market or otherwise of transferrable securities;

(ii) the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and

(iii) advisory and other auxiliary financial services, relating to banking and other financial services as described in subparagraph (a)(ii) of the definition of banking and other financial services (excluding insurance) in Article 8.59 of the Sub-Section 5 of Section E, but not intermediation as described in that subparagraph.

In **EE** and **LT**: for the supply of banking and other financial services except for:

(i) acceptance of deposits;

(ii) lending of all types;

(iii) financial leasing;

(iv) all payment and money transmission services; guarantees and commitments;

(v) trading for own account or for account of customers, whether on an exchange, in an over-the-counter market;

(vi) participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues;

(vii) money broking;

(viii) asset management, such as cash or portfolio management, all forms of collective investment management, custodial, depository and trust services;

(ix) settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;

(x) provision and transfer of financial information, and financial data processing and related software; and

(xi) advisory and other auxiliary financial services relating to banking and other financial services as described in subparagraph (a)(ii) of the definition of banking and other financial services (excluding insurance) in Article 8.59 of the Sub-Section 5 of Section E but not intermediation as described in that subparagraph.

In **LV**: For the supply of banking and other financial services, except for:

(i) participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues;

(ii) the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and

(iii) advisory and other auxiliary financial services relating to banking and other financial services as described in sub-paragraph (a)(ii) of the definition of banking and other financial services (excluding insurance) in Article 8.59 of the Sub-Section 5 of Section E, but not intermediation as described in that subparagraph.

In **MT**: For the supply of banking and other financial services, except for:

(i) the acceptance of deposits;

(ii) lending of all types;

(iii) the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and

(iv) advisory and other auxiliary financial services relating to banking and other financial services as described in sub-paragraph (a)(ii) of the definition of banking and other financial services (excluding insurance) in Article 8.59 of the Sub-Section 5 of Section E, but not intermediation as described in that subparagraph.

In **RO**: For the supply of banking and other financial services, except for:

(i) acceptance of deposits;

(ii) lending of all types;

(iii) guarantees and commitments;

(iv) money broking;

(v) provision and transfer of financial information, and financial data processing and related software; and

(vi) advisory and other auxiliary financial services relating to banking and other financial services as described in sub-paragraph (a)(ii) of the definition of banking and other financial services (excluding insurance) in Article 8.59 of the Sub-Section 5 of Section E, but not intermediation as described in that subparagraph.

In **SI**: For the supply of banking and other financial services, except for:

(i) lending of all types;

(ii) the acceptance of guarantees and commitments from foreign credit institutions by domestic legal entities and sole proprietors;

(iii) the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and

(iv) advisory and other auxiliary financial services relating to banking and other financial services as described in sub-paragraph (a)(ii) of the definition of banking and other financial services (excluding insurance) in Article 8.59 of the Sub-Section 5 of Section E, but not intermediation as described in that subparagraph.

Reservation No. 17 – Health and social services

Sector:	Health and social services
Industry classification:	CPC 93, 931, other than 9312, part of 93191, 9311, 93192, 93193, 93199
Type of reservation:	Market access
	National treatment
	Most-favoured-nation treatment
	Senior management and boards of directors
	Prohibition of performance requirements
Section:	Investment liberalisation and Cross-border trade in services

Description:

The **EU** reserves the right to adopt or maintain any measure with respect to the following:

(a) **Health services – hospital, ambulance, residential health services (CPC 93, 931, other than 9312, part of 93191, 9311, 93192, 93193, 93199)**

With respect to Investment liberalisation - Market access, National treatment, Prohibition of performance requirements, Senior management and boards of directors:

The **EU**: For the supply of all health services which receive public funding or State support in any form, and are therefore not considered to be privately funded.

The **EU**: For all privately funded health services, other than privately funded hospital, ambulance, and residential health facilities services other than hospital services. The participation of private operators in the privately funded health network may be subject to concession on a non-discriminatory basis. An economic needs test may apply. Main criteria: number of and impact on existing establishments, transport infrastructure, population density, geographic spread, and creation of new employment.

This reservation does not relate to the supply of all health-related professional services, including the services supplied by professionals such as medical doctors, dentists, midwives, nurses, physiotherapists, paramedics, and psychologists, which are covered by other reservations (CPC 931 other than 9312, part of 93191).

In **AT**, **PL** and **SI**: The supply of privately funded ambulance services (CPC 93192).

In **BE** and **UK**: the establishment of privately funded ambulance and residential health facilities services other than hospital services (CPC 93192, 93193).

In **BG**, **CY**, **CZ**, **FI**, **MT** and **SK**: The supply of privately-funded hospital, ambulance, and residential health services other than hospital services (CPC 9311, 93192, 93193).

In **FI**: Supply of other human health services (CPC 93199).

Existing measures:

CZ: Act No. 372/2011 Sb. on Health Care Services and Conditions of Their Provision.

FI: Laki yksityisestä terveydenhuollosta (Act on Private Health Care) (152/1990).

With respect to Investment liberalisation – Market access, National treatment, Most-favoured-nation treatment, Senior management and boards of directors, Prohibition of performance requirements:

In **DE**: The supply of the Social Security System of Germany, where services may be provided by different companies or entities involving competitive elements which are thus not 'Services carried out exclusively in the exercise of governmental authority'. To accord better treatment in the context of a bilateral trade agreement with regard to the supply of health and social services (CPC 93).

With respect to Investment liberalisation – Market access, National treatment:

In **DE**: The ownership of privately funded hospitals run by the German Forces.

To nationalise other key privately funded hospitals (CPC 93110).

In **FR**: To the supply of privately funded laboratory analysis and testing services.

With respect to Cross-border trade in services – Market access, National treatment:

In **FR**: The supply of privately funded laboratory analysis and testing services (part of CPC 9311).

Existing measures:

FR: Article L 6213-1 à 6213-6 du Code de la Santé Publique.

(b) **Health and social services, including pension insurance**

With respect to Cross-border trade in services – Market access, National treatment:

The **EU**, with the exception of **HU**: Requiring establishment or physical presence in its territory of suppliers and restricting the cross-border supply of health services from outside their territory, the cross-border supply of social services from outside their territory, as well as activities or services forming part of a public retirement plan or statutory system of social security. This reservation does not relate to the supply of all health-related professional services, including the services provided by professionals such as medical doctors, dentists, midwives, nurses, physiotherapists, paramedics, and psychologists, which are covered by other reservations (CPC 931 other than 9312, part of 93191).

In **HU**: The cross-border supply from outside its territory of all hospital, ambulance, and residential health services other than hospital services, which receive public funding (CPC 9311, 93192, 93193).

(c) **Social services, including pension insurance**

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Prohibition of performance requirements:

The **EU**: The supply of all social services which receive public funding or State support in any form, and are therefore not considered to be privately funded, and activities or services forming part of a public retirement plan or statutory system of social security. The participation of private operators in the privately funded social network may be subject to concession on a non-discriminatory basis. An economic needs test may apply. Main criteria: number of and impact on existing establishments, transport infrastructure, population density, geographic spread, and creation of new employment.

In **BE**, **CY**, **DE**, **DK**, **EL**, **ES**, **FR**, **IE**, **IT**, **PT**, and **UK**: The supply of privately funded social services other than services relating to convalescent and rest houses and old people's homes.

In **CZ**, **FI**, **HU**, **MT**, **PL**, **RO**, **SK**, and **SI**: The supply of privately funded social services.

In **DE**: The Social Security System of Germany, where services are provided by different companies or entities involving competitive elements and might therefore not fall under the definition of the 'Services carried out exclusively in the exercise of governmental authority'.

Existing measures:

FI: Laki yksityisistä sosiaalipalveluista (Private Social Services Act) (922/2011).

IE: Health Act 2004 (S. 39); and

Health Act 1970 (as amended –S.61A).

IT: Law 833/1978 Institution of the public health system;

Legislative Decree 502/1992 Organisation and discipline of the health field; and

Law 328/2000 Reform of social services.

Reservation No. 18 – Tourism and travel related services

Sector:	Tourist guides services, health and social services
Industry classification:	CPC 7472
Type of reservation:	National treatment
	Most-favoured-nation treatment
Section:	Investment liberalisation and Cross-border trade in services

Description:

The **EU** reserves the right to adopt or maintain any measure with respect to the following:

With respect to Investment liberalisation –National treatment and Cross-border trade in services – National treatment:

In **FR**: To require nationality of a Member State of the European Union for the supply of tourist guide services in its territory.

With respect to Investment liberalisation –Most-favoured-nation treatment and Cross-border trade in services – Most-favoured-nation treatment:

In **LT**: In so far as Japan allows nationals of Lithuania to provide tourist guide services, Lithuania will allow nationals of Japan to provide tourist guide services under the same conditions.

Reservation No. 19 – Recreational, cultural and sporting services

Sector:	Recreational, cultural and sporting services
Industry classification:	CPC 962, 963, 9619, 964
Type of reservation:	Market access
	National treatment
	Senior management and boards of directors
	Prohibition of performance requirements
Section:	Investment liberalisation and Cross-border trade in services

Description:

The **EU** reserves the right to adopt or maintain any measure with respect to the following:

(a) **Libraries, archives, museums and other cultural services (CPC963)**

The **EU**, with the exception of **AT** and, for investment, in **LT**: The supply of library, archive, museum and other cultural services.

In **AT** and **LT**: A licence or concession may be required for establishment.

(b) **Entertainment services, theatre, live bands and circus services (CPC 9619, 964 other than 96492)**

The **EU**, with the exception of **AT** and **SE**: The cross-border supply of entertainment services, including theatre, live bands, circus and discotheque services.

In **CY**, **CZ**, **FI**, **MT**, **PL**, **RO**, **SI** and **SK**: With respect to the supply of entertainment services, including theatre, live bands, circus and discotheque services.

In **BG**: The supply of the following entertainment services: circus, amusement park and similar attraction services, ballroom, discotheque and dance instructor services, and other entertainment services.

In **EE**: The supply of other entertainment services except for cinema theatre services.

In **LT** and **LV**: The supply of all entertainment services other than cinema theatre operation services.

In **CY**, **CZ**, **LV**, **PL**, **RO** and **SK**: The cross-border supply of sporting and other recreational services.

(c) **News and press agencies (CPC 962)**

With respect to Investment liberalisation – Market access, National treatment:

In **FR**: Foreign participation in existing companies publishing publications in the French language may not exceed 20 per cent of the capital or of voting rights in the company. The establishment of press agencies of Japan is subject to conditions set out in domestic regulation. The establishment of press agencies by foreign investors is subject to reciprocity.

Existing measures:

FR: Ordonnance n° 45-2646 du 2 novembre 1945 portant règlementation provisoire des agences de presse; and

Loi n° 86-897 du 1 août 1986 portant réforme du régime juridique de la presse.

With respect to Cross-border trade in services – Market access:

In **HU**: For supply of news and press agencies services.

(d) **Gambling and betting services (CPC 96492)**

The **EU**, with the exception of **MT**: The supply of gambling activities, which involve wagering a stake with pecuniary value in games of chance, including in particular lotteries, scratch cards, gambling services offered in casinos, gambling arcades or licensed premises, betting services, bingo services and gambling services operated by and for the benefit of charities or non-profit-making organisations.

This reservation does not apply to games of skill, gambling machines that do not give prizes or that give prizes only in the form of free games, and promotional games, whose exclusive purpose is to encourage the sale of goods or services which are not covered by this exclusion.

Reservation No. 20 – Transport services and auxiliary transport services

Sector:	Transport services
Type of reservation:	Market access
	National treatment
	Most-favoured-nation treatment
	Prohibition of performance requirements
	Senior management and boards of directors
Section:	Investment liberalisation and Cross-border trade in services

Description:

The **EU** reserves the right to adopt or maintain any measure with respect to the following:

(a) **Maritime transport – any other commercial activity undertaken from a ship**

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Prohibition of performance requirements and Cross-border trade in services – Market access, National treatment:

The **EU**: The nationality of the crew on a seagoing or non-seagoing vessel.

With respect to Investment liberalisation – Market access, National treatment, Most-favoured-nation treatment, Senior management and boards of directors:

The **EU**, except **LV** and **MT**: For the purpose of registering a vessel and operating a fleet under the national flag of the state of establishment (all commercial marine activity undertaken from a seagoing ship, including fishing, aquaculture, and services incidental to fishing; international passenger and freight transportation (CPC 721); and services auxiliary to maritime transport).

With respect to Cross-border trade in services – Market access, National treatment:

The **EU**: With respect to Japan when action undertaken or officially decided by Japan restricts or prohibits European Union shipping operators from entering Japanese ports, or from loading and unloading cargoes in Japan.

With respect to Investment liberalisation – Market access and Cross-border trade in services – Market access:

In **MT**: Exclusive rights exist for the maritime link to mainland Europe through Italy with Malta (CPC 7213, 7214, part of 742, 745, part of 749).

With respect to Cross-border trade in services – Market access, National treatment:

In **SK**: Foreign investors must have their principal office in the Slovak Republic in order to apply for a licence enabling them to provide a service (CPC 722).

(b) **Auxiliary services to maritime transport**

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment:

The **EU**: The supply of pilotage and berthing services. For greater certainty, regardless of the criteria which may apply to the registration of ships in a Member State of the European Union, the European Union reserves the right to require that only ships registered on the national registers of Member States of the European Union may provide pilotage and berthing services (CPC 7452).

The **EU**, with the exception of **LT** and **LV**: Only vessels carrying the flag of a Member State of the European Union may provide pushing and towing services (CPC 7214).

In **LT**: Only juridical persons of Lithuania or juridical persons of a Member State of the European Union with branches in Lithuania that have a Certificate issued by the Lithuanian Maritime Safety Administration may provide pilotage and berthing, pushing and towing services (CPC 7214).

With respect to Investment liberalisation – Market access and Cross-border trade in services – Market access:

In **BE**: Cargo handling services can only be operated by accredited workers, eligible to work in port areas designated by royal decree (CPC 741).

Existing measures:

BE: Loi du 8 juin 1972 organisant le travail portuaire;

Arrêté royal du 12 janvier 1973 instituant une Commission paritaire des ports et fixant sa dénomination et sa compétence;

Arrêté royal du 4 septembre 1985 portant agrément d'une organisation d'employeur (Anvers);

Arrêté royal du 29 janvier 1986 portant agrément d'une organisation d'employeur (Gand);

Arrêté royal du 10 juillet 1986 portant agrément d'une organisation d'employeur (Zeebrugge);

Arrêté royal du 1er mars 1989 portant agrément d'une organisation d'employeur (Ostende); and

Arrêté royal du 5 juillet 2004 relatif à la reconnaissance des ouvriers portuaires dans les zones portuaires tombant dans le champ d'application de la loi du 8 juin 1972 organisant le travail portuaire, tel que modifié.

(c) **Inland waterways transport and auxiliary services to inland waterways transport**

With respect to Investment liberalisation – Market access, National treatment, Most-favoured-nation treatment, Senior management and boards of directors, Prohibition of performance requirements and Cross-border trade in services – Market access, National treatment, Most-favoured-nation treatment:

The **EU**: Inland waterways passenger and freight transportation (CPC 722); and services auxiliary to inland waterways transportation.

For greater certainty this reservation also covers the supply of cabotage transport on inland waterways (CPC 722).

(d) **Rail transport and auxiliary services to rail transport**

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In **EU**: Railway passenger and freight transportation (CPC 711).

In **FI**: For cross-border supply of rail transport. With regard to establishment of rail passenger transport services, currently, there are exclusive rights (granted to VR-Group Ltd that is 100 per cent owned by the State) until 2017 in Helsinki Metropolitan Area and elsewhere until 2019 in this field, which may be renewed (CPC 7111, 7112).

In **LT**: Maintenance and repair services of rail transport equipment are subject to a state monopoly (CPC 86764, 86769, part of 8868).

In **SE** (with respect only to Market access): Maintenance and repair services of rail transport equipment are subject to an economic needs test when an investor intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints (CPC 86764, 86769, part of 8868).

Existing measures:

FI: Rautatielaki (Railway Act) (304/2011).

SE: Planning and Building Act (2010:900).

(e) **Road transport (passenger transportation, freight transportation, international truck transport services) and services auxiliary to road transport**

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment:

The **EU**:

(i) to require establishment and to limit the cross-border supply of road transport services (CPC 712).

(ii) to limit the supply of cabotage within a Member State of the European Union by foreign investors established in another Member State of the European Union (CPC 712).

(iii) an economic needs test may apply to taxi services in the European Union setting a limit on the number of service suppliers. Main criteria: Local demand as provided in applicable laws (CPC 71221).

With respect to Investment liberalisation – Market access:

In **BE**: A maximum number of licences can be fixed by law (CPC 71221).

Existing measures:

EU: Regulation (EC) No 1071/2009 of the European Parliament and of the Council of 21 October 2009 establishing common rules concerning the conditions to be complied with to pursue the occupation of road transport operator and repealing Council Directive 96/26/EC;

Regulation (EC) No 1072/2009 of the European Parliament and of the Council of 21 October 2009 on common rules for access to the international road haulage market; and

Regulation (EC) No 1073/2009 of the European Parliament and of the Council of 21 October 2009 on common rules for access to the international market for coach and bus services, and amending Regulation (EC) No 561/2006.

In **IT**: An economic needs test is applied to limousine services. Main criteria: number of and impact on existing establishments, population density, geographical spread, impact on traffic conditions and creation of new employment.

An economic needs test is applied to intercity bussing services. Main criteria: number of and impact on existing establishments, population density, geographical spread, impact on traffic conditions and creation of new employment.

An economic needs test is applied to the supply of freight transportation services. Main criteria: local demand (CPC 712).

Existing measures:

IT: Legislative decree 285/1992 (Road Code and subsequent amendments) article 85;

Legislative Decree 395/2000 article 8 (road transport of passengers);

Law 21/1992 (Framework law on non-scheduled public road transport of passengers);

Law 218/2003 article 1 (transport of passenger through rented buses with driver); and

Law 151/1981 (framework law on public local transport).

In **PT**: For passenger transportation, an economic needs test is applied to the supply of limousine services. Main criteria: number of and impact on existing establishments, population density, geographical spread, impact on traffic conditions and creation of new employment (CPC 712).

With respect to Investment liberalisation – Market access, National treatment:

In **LV**: For passenger and freight transportation services, an authorisation is required, which is not extended to foreign registered vehicles. Established entities are required to use nationally registered vehicles (CPC 712).

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In **BG**: For passenger and freight transportation, exclusive rights or authorisations may only be granted to nationals of a Member State of the European Union and to juridical persons of the European Union having their headquarters in the European Union. Incorporation is required. Condition of nationality of a Member State of the European Union for natural persons (CPC 712).

In **MT**: For public bus service: The entire network is subject to a concession which includes a Public Service Obligation agreement to cater for certain social sectors (such as students and the elderly) (CPC 712).

With respect to Investment liberalisation – Market access, National treatment, and Cross-border trade in services – Market access, National treatment:

In **FI**: Authorisation is required to provide road transport services, which is not extended to foreign registered vehicles (CPC 712).

With respect to Investment liberalisation – Market access, National treatment:

In **FR**: Non-European Union investors are not allowed to provide intercity bussing services (CPC 712).

With respect to Investment liberalisation – Market access:

In **ES**: For passenger transportation, an economic needs test applies to services provided under CPC 7122. Main criteria: local demand. An economic needs test applies for intercity bussing services. Main criteria: number of and impact on existing establishments, population density, geographical spread, impact on traffic conditions and creation of new employment.

In **SE**: Maintenance and repair services of road transport equipment are subject to an economic needs test when an investor intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints (CPC 6112, 6122, 86764, 86769, part of 8867).

In **SK**: For freight transportation, an economic needs test is applied. Main criteria: local demand (CPC 712).

With respect to Cross-border trade in services – Market access:

In **BG**: To require establishment for supporting services to road transport (CPC 744).

Existing measures:

EU: Regulation (EC) No 1071/2009 of the European Parliament and of the Council of 21 October 2009 establishing common rules concerning the conditions to be complied with to pursue the occupation of road transport operator and repealing Council Directive 96/26/EC;

Regulation (EC) No 1072/2009 of the European Parliament and of the Council of 21 October 2009 on common rules for access to the international road haulage market; and

Regulation (EC) No 1073/2009 of the European Parliament and of the Council of 21 October 2009 on common rules for access to the international market for coach and bus services, and amending Regulation (EC) No 561/2006.

FI: Laki kaupallisista tavarankuljetuksista tiellä (Act on Commercial Road Transport) 693/2006; and

Ajoneuvolaki (Vehicles Act) 1090/2002.

SE: Planning and Building Act (2010:900).

(f) **Space transport and rental of space craft**

With respect to Investment liberalisation – Market access, National treatment, Prohibition of performance requirements, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment:

The **EU**: The transportation services via space and the rental of space craft (CPC 733, part of 734).

(g) **Most-favoured-nation exemptions**

With respect to Investment liberalisation –Most-favoured-nation treatment, and Cross-border trade in services – Most-favoured-nation treatment:

(i) Transport (cabotage) other than maritime transport

In **FI**: According differential treatment to a country pursuant to existing or future bilateral agreements exempting foreign registered vehicles from the general prohibition from providing cabotage transport (including combined transport, road and rail) in Finland on the basis of reciprocity (part of CPC 711, part of 712, part of 722).

(ii) Supporting services for maritime transport

In **BG**: In so far as Japan allows service suppliers from Bulgaria to supply cargo-handling services and storage and warehouse services in sea and river harbours, including services relating to containers and goods in containers, Bulgaria will allow service suppliers from Japan to supply cargo-handling services and storage and warehouse services in sea and river harbours, including services relating to containers and goods in containers under the same conditions (part of CPC 741, part of 742).

(iii) Rental or leasing of vessels

In **DE**: Chartering-in of foreign ships by consumers resident in Germany may be subject to a condition of reciprocity (CPC 7213, 7223, 83103).

(iv) Road and rail transport

The **EU**: To accord differential treatment to a country pursuant to existing or future bilateral agreements relating to international road haulage (including combined transport – road or rail) and passenger transport, concluded between the European Union or the Member States of the European Union and a third country (CPC 7111, 7112, 7121, 7122, 7123). That treatment may:

— reserve or limit the supply of the relevant transport services between the contracting Parties or across the territory of the contracting Parties to vehicles registered in each contracting Party ([1]); or

— provide for tax exemptions for such vehicles.

(v) Road transport

In **BG**: Measures taken under existing or future agreements, which reserve or restrict the supply of these kinds of transportation services and specify the terms and conditions of this supply, including transit permits or preferential road taxes, in the territory of Bulgaria or across the borders of Bulgaria (CPC 7121, 7122, 7123).

In **CZ**: Measures that are taken under existing or future agreements, and which reserve or limit the supply of transport services and specify operating conditions, including transit permits or preferential road taxes of a transport services into, in, across and out of the Czech Republic to the contracting parties concerned (CPC 7121, 7122, 7123).

In **ES**: Authorisation for the establishment of a commercial presence in Spain may be refused to service suppliers whose country of origin does not accord effective market access to service suppliers of Spain (CPC 7123).

([1]) With regard to Austria the part of the most-favoured-nation treatment exemption regarding traffic rights covers all countries with whom bilateral agreements on road transport or other arrangements relating to road transport exist or may be considered in future.

Existing measures:

Ley 16/1987, de 30 de julio, de Ordenación de los Transportes Terrestres.

In **HR**: Measures applied under existing or future agreements on international road transport and which reserve or limit the supply of transport services and specify operating conditions, including transit permits or preferential road taxes of transport services into, in, across and out of Croatia to the parties concerned (CPC 7121, 7122, 7123).

In **LT**: Measures that are taken under bilateral agreements and which set the provisions for transport services and specify operating conditions, including bilateral transit and other transport permits for transport services into, through and out of the territory of Lithuania to the contracting parties concerned, and road taxes and levies (CPC 7121, 7122, 7123).

In **SK**: Measures that are taken under existing or future agreements, and which reserve or limit the supply of transport services and specify operating conditions, including transit permits or preferential road taxes of a transport services into, in, across and out of the Slovak Republic to the contracting parties concerned (CPC 7121, 7122, 7123).

(vi) Rail transport

In **BG**, **CZ** and **SK**: For existing or future agreements, and which regulate traffic rights and operating conditions, and the supply of transport services in the territory of Bulgaria, the Czech Republic and Slovakia and between the countries concerned. (CPC 7111, 7112).

(vii) Air transport - Services auxiliary to air transport

The **EU**: According differential treatment to a third country pursuant to existing or future bilateral agreements relating to ground-handling services.

(viii) Road and rail transport

In **EE**: when according differential treatment to a country pursuant to existing or future bilateral agreements on international road transport (including combined transport-road or rail), reserving or limiting the supply of a transport services into, in, across and out of Estonia to the contracting Parties to vehicles registered in each contracting Party, and providing for tax exemption for such vehicles (part of CPC 711, part of 712, part of 721).

(ix) All passenger and freight transport services other than maritime and air transport

In **PL**: In so far as Japan allows the supply of transport services into and across the territory of Japan by passenger and freight transport suppliers of Poland, Poland will allow the supply of transport services by passenger and freight transport suppliers of Japan into and across the territory of Poland under the same conditions.

Reservation No. 21 – Agriculture, fishing and water

Sector:	Agriculture, hunting, forestry; fishing, aquaculture, services incidental to fishing; collection, purification and distribution of water
Industry classification:	ISIC Rev. 3.1 011, ISIC Rev. 3.1 012, ISIC Rev. 3.1 013, ISIC Rev. 3.1 014, ISIC Rev. 3.1 015, CPC 8811, 8812, 8813 other than advisory and consultancy services; ISIC Rev. 3.1 0501, 0502, CPC 882
Type of reservation:	Market access
	National treatment
	Most-favoured-nation treatment
	Prohibition of performance requirements
	Senior management and boards of directors
Section:	Investment liberalisation and Cross-border trade in services

Description:

The **EU** reserves the right to adopt or maintain any measure with respect to the following:

(a) **Agriculture, hunting and forestry**

With respect to Investment liberalisation – Market access, National treatment:

In **HR**: Agricultural and hunting activities.

In **HU**: Agricultural activities (ISIC Rev. 3.1 011, 3.1 012, 3.1 013, 3.1 014, 3.1 015, CPC 8811, 8812, 8813 other than advisory and consultancy services).

Existing measures:

HR: Law on Agricultural Land (Official Gazette no. 152/08, 25/09, 153/09, 21/10, 39/11 and 63/11), article 2.

(b) **Fishing, aquaculture and services incidental to fishing (ISIC Rev. 3.1 0501, 0502, CPC 882)**

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Prohibition of performance requirements, Most-favoured-nation treatment and Cross-border trade in services – Market access, National treatment, Most-favoured-nation treatment:

The **EU**: In particular within the framework of the Common Fisheries Policy, and of fishing agreements with a third country, access to and use of the biological resources and fishing grounds situated in maritime waters coming under the sovereignty or within the jurisdiction of Member States of the European Union, including:

(i) regulating the landing of catches performed in the sub-quotas allocated to vessels of Japan or of a third country in European Union ports;

(ii) determining a minimum size for a company in order to preserve both artisanal and coastal fishing vessels; or

(iii) according differential treatment to Japan or a third country pursuant to existing or future bilateral agreements relating to fisheries.

A commercial fishing licence granting the right to fish in the territorial waters of a Member State of the European Union may only be granted to vessels flying the flag of a Member State of the European Union.

The nationality of the crew of a fishing vessel flying the flag of a Member State of the European Union.

The establishment of marine or inland aquaculture facilities.

In **FR**: Nationals of non-European Union countries cannot participate in French maritime State property for fish, shellfish or algae farming.

With respect to Investment liberalisation – Market access, National treatment, Most-favoured-nation treatment and Cross-border trade in services – Market access, National treatment:

In **BG**: The taking of marine and river-living resources, performed by vessels in the internal marine waters, and the territorial sea of Bulgaria, shall be performed by vessels flying the flag of Bulgaria. A foreign ship may not engage in commercial fishing in the exclusive economic zone save on the basis of an agreement between Bulgaria and the flag state. While passing through the exclusive economic zone, foreign fishing ships may not maintain their fishing gear in operational mode.

(c) **Collection, purification and distribution of water**

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

The **EU**: For activities, including services relating to the collection, purification and distribution of water to household, industrial, commercial or other users, including the supply of drinking water, and water management.

Reservation No. 22 – Energy related activities

Sector:	Production of energy and related services
Industry classification:	ISIC Rev. 3.1 10, 1110, 12, 120, 1200, 13, 14, 232, 233, 2330, 40, 401, 4010, 402, 4020, part of 4030, CPC 613, 62271, 63297, 7131, 71310, 742, 7422, part of 88, 887.
Type of reservation:	Market access
	National treatment
	Prohibition of performance requirements
	Senior management and boards of directors
Section:	Investment liberalisation and Cross-border trade in services

Description:

The **EU** reserves the right to adopt or maintain any measure with respect to the following:

(a) **Energy services – general (ISIC Rev. 3.1 10, 1110, 13, 14, 232, 40, 401, 402, part of 403, 41; CPC 613, 62271, 63297, 7131, 742, 7422, 887 (other than advisory and consulting services))**

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Prohibition of performance requirements and Cross-border trade in services – Market access, National treatment:

The **EU**: Where a Member State of the European Union permits foreign ownership of a gas or electricity transmission system, or an oil and gas pipeline transport system, with respect to enterprises of Japan controlled by natural persons or enterprises of a third country which accounts for more than 5 per cent of the European Union's oil, natural gas or electricity imports, in order to guarantee the security of the energy supply of the European Union as a whole, or of an individual Member State of the European Union. This reservation does not apply to advisory and consultancy services provided as services incidental to energy distribution.

This reservation does not apply to **HR**, **HU** and **LT** (for **LT**, only CPC 7131) with regard to the pipeline transport of fuels, nor to LV with regard to services incidental to energy distribution, nor to SI with regard to services incidental to the distribution of gas (ISIC Rev. 3.1 401, 402, CPC 7131, 887 other than advisory and consultancy services).

In **CY**: For the manufacture of refined petroleum products in so far as the investor is controlled by a natural or juridical person of a non-European Union country which accounts for more than 5 per cent of the European Union's oil or natural gas imports, as well as to the manufacture of gas, distribution of gaseous fuels through mains on own account, the production, transmission and distribution of electricity, the pipeline transportation of fuels, services incidental to electricity and natural gas distribution other than advisory and consulting services, wholesale services of electricity, retailing services of motor fuel, electricity and non-bottled gas (ISIC Rev. 3.1 232, 4010, 4020, CPC 613, 62271, 63297, 7131, and 887 other than advisory and consulting services).

In **FI**: The transmission and distribution networks and systems of energy and of steam and hot water.

In **FI**: The quantitative restrictions in the form of monopolies or exclusive rights for the importation of natural gas, and for the production and distribution of steam and hot water. Currently, natural monopolies and exclusive rights exist (ISIC Rev. 3.1 40, CPC 7131, 887 other than advisory and consultancy services).

In **FR**: The electricity and gas transmission systems and oil and gas pipeline transport (CPC 7131).

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment:

In **BE**: The energy distribution services, and services incidental to energy distribution (CPC 887 other than consultancy services).

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In **BE**: For energy transmission services, regarding the types of legal entities and to the treatment of public or private operators to whom BE has conferred exclusive rights. Establishment is required within the European Union (ISIC Rev. 3.1 4010, CPC 71310).

In **BG**: For services incidental to energy distribution (part of CPC 88).

In **PT**: For the production, transmission and distribution of electricity, the manufacturing of gas, the pipeline transportation of fuels, wholesale services of electricity, retailing services of electricity and non-bottled gas, and services incidental to electricity and natural gas distribution. Concessions for electricity and gas sectors are assigned only to limited companies with their headquarters and effective management in PT (ISIC Rev. 3.1 232, 4010, 4020, CPC 7131, 7422, 887 other than advisory and consulting services).

In **SK**: An authorisation is required for the production, transmission and distribution of electricity, manufacture of gas and distribution of gaseous fuels, production and distribution of steam and hot water, pipeline transportation of fuels, wholesale and retail of electricity, steam and hot water, and services incidental to energy distribution, including services in the area of energy efficiency, energy savings and energy audit. An economic needs test is applied and the application may be denied only if the market is saturated. For all those activities, an authorisation may only be granted to a natural person with permanent residency in a Member State of the European Union or the EEA or a juridical person established in the European Union or the EEA (ISIC Rev. 3.1 4010, 4020, 4030, CPC 7131).

With respect to Investment liberalisation – Market access, National treatment:

In **BE**: With the exception of the mining of metal ores and other mining and quarrying, foreign enterprises controlled by natural persons or enterprises of a third country which accounts for more than 5 per cent of the European Union's oil or natural gas or electricity imports may be prohibited from obtaining control of the activity. Incorporation is required (no branching) (ISIC Rev. 3.1 10, 1110, 13, 14, 232, part of 4010, part of 4020, part of 4030).

Existing measures:

EU: Directive 2009/72/EC of the European Parliament and of the Council of 13 July 2009 concerning common rules for the internal market in electricity and repealing Directive 2003/54/EC; and

Directive 2009/73/EC of the European Parliament and of the Council of 13 July 2009 concerning common rules for the internal market in natural gas and repealing Directive 2003/55/EC.

BG: Energy Act.

CY: The Regulation of the Electricity Market Laws of 2003 Law 122(I)/2003 as amended by Laws 239(I)/2004, 143(I)/2005, 173(I)/2006, 92(I)/2008, 211(I)/2012, 206(I)/2015 and 18(I)/2017;

The Regulation of the Gas Market Laws of 2004 to 2007;

The Petroleum (Pipelines) Law, Chapter 273 of the Constitution of the Republic of Cyprus;

The Petroleum Law L.64(I)/1975; and

The Petroleum and Fuel Specifications Laws of 2003 to 2009.

FI: Maakaasumarkkinalaki (Natural Gas Market Act) (508/2000); and

Sähkömarkkinalaki (Electricity Market Act) (386/1995).

FR: Energy Code (L111-5, L111-53).

PT: Decree-Law 230/2012 and Decree-Law 231/2012, 26 October - Natural Gas;

Decree-Law 215-A/2012, and Decree-Law 215-B/2012, 8 October – Electricity; and

Decree-Law 31/2006, 15 February – Crude oil/Petroleum products.

SK: Act 51/1988 on Mining, Explosives and State Mining Administration;

Act 569/2007 on Geological Activity, Article 5;

Act 251/2012 on Energy, Articles 6 and 7; and

Act 657/2004 on Thermal Energy, Article 5.

(b) **Electricity (ISIC Rev. 3.1 40, 401; CPC 62271, 887 (other than advisory and consulting services))**

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Prohibition of performance requirements and Cross-border trade in services – Market access, National treatment:

In **FI**: The importation of electricity. With respect to cross-border trade, the wholesale and retail of electricity.

In **FR**: Only companies where 100 per cent of the capital is held by the French State, by another public sector organisation or by Electricité de France (EDF), may own and operate electricity transmission or distribution systems.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In **BG**: For the production of electricity and the production of heat.

In **PT**: The activities of electricity transmission and distribution are carried out through exclusive concessions of public service.

With respect to Investment liberalisation – Market access, National treatment:

In **BE**: An individual authorisation for the production of electricity of a capacity of 25 MW requires establishment in the European Union, or in another State which has a similar regime to that enforced by Directive 96/92/EC of the European Parliament and of the Council of 19 December 1996 concerning common rules for the internal market in electricity in place, and where the company has an effective and continuous link with the economy.

The offshore production of electricity within the offshore territory of BE is subject to concession and a joint venture obligation with a company from a Member State of the European Union, or a foreign company from a country having a similar regime to that of Directive 2003/54/EC of the European Parliament and of the Council of 26 June 2003 concerning common rules for the internal market in electricity and repealing Directive 96/92/EC, particularly with regard to conditions relating to the authorisation and selection. Additionally, the company should have its central administration or its head office in a Member State of the European Union or a country meeting the above criteria, where it has an effective and continuous link with the economy.

The construction of electrical power lines which link offshore production to the transmission network of Elia requires authorisation and the company must meet the previously specified conditions, except for the joint venture requirement.

With respect to Cross-border trade in services – National treatment:

In **BE**: An authorisation is necessary for the supply of electricity by an intermediary having customers established in BE who are connected to the national grid system or to a direct line whose nominal voltage is higher than 70,000 volts. That authorisation may only be granted to a natural or juridical person established in the EEA.

With respect to Investment liberalisation – Market access:

In **FR**: For the production of electricity.

Existing measures:

BE: Arrêté Royal du 11 octobre 2000 fixant les critères et la procédure d'octroi des autorisations individuelles préalables à la construction de lignes directes;

Arrêté Royal du 20 décembre 2000 relatif aux conditions et à la procédure d'octroi des concessions domaniales pour la construction et l'exploitation d'installations de production d'électricité à partir de l'eau, des courants ou des vents, dans les espaces marins sur lesquels la Belgique peut exercer sa juridiction conformément au droit international de la mer; and

Arrêté Royal du 12 mars 2002 relatif aux modalités de pose de câbles d'énergie électrique qui pénètrent dans la mer territoriale ou dans le territoire national ou qui sont installés ou utilisés dans le cadre de l'exploration du plateau continental, de l'exploitation des ressources minérales et autres ressources non vivantes ou de l'exploitation d'îles artificielles, d'installations ou d'ouvrages relevant de la juridiction belge.

FI: Maakaasumarkkinalaki (Natural Gas Market Act) (508/2000); and

Sähkömarkkinalaki (Electricity Market Act) 588/2013.

FR: Energy Code (L111-5, L111-53).

PT: Decree-Law 215-A/2012; and

Decree-Law 215-B/2012, 8 October – Electricity.

(c) **Fuels, gas, crude oil or petroleum products (ISIC Rev. 3.1 232, 40, 402; CPC 613, 62271, 63297, 7131, 71310, 742, 7422, part of 88, 887 (other than advisory and consulting services))**

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Prohibition of performance requirements and Cross-border trade in services – Market access, National treatment:

In **FI**: To prevent control or ownership of a liquefied natural gas (LNG) terminal (including those parts of the LNG terminal used for storage or re-gasification of LNG) by foreign persons or enterprises for energy security reasons.

In **FR**: Only companies where 100 per cent of the capital is held by the French State, by another public sector organisation or by ENGIE, may own and operate gas transmission or distribution systems for reasons of national energy security.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In **BE**: For bulk storage services of gas, regarding the types of legal entities and the treatment of public or private operators to whom Belgium has conferred exclusive rights. Establishment is required within the European Union for bulk storage services of gas (part of CPC 742).

In **BG**: For pipeline transportation, storage and warehousing of petroleum and natural gas, including transit transmission (CPC 71310, part of CPC 742).

In **PT**: For the cross-border supply of storage and warehousing services of fuels transported through pipelines (natural gas). Also, concessions relating to the transmission, distribution and underground storage of natural gas and the reception, storage and regasification terminal of LNG are awarded through contracts concession, following public calls for tenders (CPC 7131, CPC 7422).

With respect to Cross-border trade in services – Market access, National treatment:

In **BE**: The pipeline transport of natural gas and other fuels is subject to an authorisation requirement. An authorisation may only be granted to a natural or juridical person established in a Member State of the European Union (in accordance with Article 3 of the AR of 14 May 2002).

Where the authorisation is requested by a company:

(i) the company must be established in accordance with Belgian law, or the law of another Member State of the European Union, or the law of a third country, which has undertaken commitments to maintain a regulatory framework similar to the common requirements specified in Directive 98/30/EC of the European Parliament and the Council of 22 June 1998 concerning common rules for the internal market in natural gas; and

(ii) the company must hold its administrative seat, its principal establishment or its head office within a Member State of the European Union, or a third country, which has undertaken commitments to maintain a regulatory framework similar to the common requirements specified in Directive 98/30/EC of the European Parliament and the Council of 22 June 1998 concerning common rules for the internal market in natural gas, provided that the activity of this establishment or head office represents an effective and continuous link with the economy of the country concerned (CPC 7131).

In **BE**: In general the supply of natural gas to customers (customers being both distribution companies and consumers whose overall combined consumption of gas arising from all points of supply attains a minimum level of one million cubic metres per year) established in Belgium is subject to an individual authorisation provided by the minister, except where the supplier is a distribution company using its own distribution network. Such an authorisation may only be granted to a natural or juridical person established in a Member State of the European Union.

In **CY**: For the cross-border supply of storage and warehousing services of fuels transported through pipelines, and the retail sales of fuel oil and bottled gas other than by mail order (CPC 613, CPC 62271, CPC 63297, CPC 7131, CPC 742).

With respect to Investment liberalisation – Market access and Cross-border trade in services – Market access:

In **HU**: The supply of pipeline transport services requires establishment. Services may be provided through a Contract of Concession granted by the state or the local authority. The supply of this service is regulated by the Hungarian Concession Law (CPC 7131).

With respect to Cross-border trade in services – Market access:

In **LT**: For pipeline transportation of fuels and services auxiliary to pipeline transport of goods other than fuel.

Existing measures:

BE: Arrêté Royal du 14 mai 2002 relatif à l'autorisation de transport de produits gazeux et autres par canalisations; and

Loi du 12 avril 1965 relative au transport de produits gazeux et autres par canalisations (article 8.2).

BG: Energy Act.

CY: The Regulation of the Electricity Market Law of 2003 Law 122(I)/2003 as amended by Laws 239(I)/2004, 143(I)/2005, 173(I)/2006, 92(I)/2008, 211(I)/2012, 206(I)/2015 and 18(I)/2017;

The Regulating of the Gas Market Laws of 2004 to 2007;

The Petroleum (Pipelines) Law, Chapter 273 of the Constitution of the Republic of Cyprus;

The Petroleum Law L.64(I)/1975; and

The Petroleum and Fuel Specifications Laws of 2003 to 2009.

FI: Maakaasumarkkinalaki (Natural Gas Market Act) (508/2000).

FR: Energy Code (L111-5, L111-53).

HU: Act XVI of 1991 about Concessions.

LT: Law on Natural Gas of the Republic of Lithuania of 10 October 2000 No VIII-1973.

PT: Decree-Law 230/2012 and Decree-Law 231/2012, 26 October - Natural Gas;

Decree-Law 215-A/2012, and Decree-Law 215-B/2012, 8 October – Electricity; and

Decree-Law 31/2006, 15 February – Crude oil/Petroleum products.

(d) **Nuclear (ISIC Rev. 3.1 12, 3.1 23, 120, 1200, 233, 2330, 40, part of 4010, CPC 887))**

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment:

In **DE**: For the production, processing or transportation of nuclear material and generation or distribution of nuclear-based energy.

With respect to Investment liberalisation – Market access, National treatment and Cross-border trade in services – Market access, National treatment:

In **AT** and **FI**: for the production, processing or transportation of nuclear material and generation or distribution of nuclear-based energy.

In **BE**: For the production, processing or transportation of nuclear material and generation or distribution of nuclear-based energy.

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Prohibition of performance requirements:

In **HU** and **SE**: For the processing of nuclear fuel and nuclear-based electricity generation.

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors:

In **BG**: For the processing of fissionable and fusionable materials or the materials from which they are derived, as well as to the trade therewith, to the maintenance and repair of equipment and systems in nuclear energy production facilities, to the transportation of those materials and the refuse and waste matter of their processing, to the use of ionising radiation, and on all other services relating to the use of nuclear energy for peaceful purposes (including engineering and consulting services and services relating to software etc.).

With respect to Investment liberalisation – Market access, National treatment:

In **FR**: These activities must respect the obligations of the Euratom-Japan Agreement.

Existing measures:

AT: Bundesverfassungsgesetz für ein atomfreies Österreich (Constitutional Act for a Nonnuclear Austria) BGBl. I Nr. 149/1999.

BG: Safe Use of Nuclear Energy Act.

FI: Ydinenergialaki (Nuclear Energy Act) (990/1987).

HU: Act CXVI of 1996 on Nuclear Energy; and

Government Decree Nr. 72/2000 on Nuclear Energy.

SE: The Swedish Environmental Code (1998:808); and

Law on Nuclear Technology Activities (1984:3).

Reservation No. 23 – Other services not included elsewhere

Sector:	Other services not included elsewhere
Industry classification:	CPC 9703, part of CPC 612, part of CPC 621, part of CPC 625, part of 85990
Type of reservation:	Market access
	National treatment
	Most-favoured-nation treatment
	Prohibition of performance requirements
	Senior management and boards of directors
Section:	Investment liberalisation and Cross-border trade in services

Description:

The **EU** reserves the right to adopt or maintain any measure with respect to the following:

(a) **Funeral, cremation services and undertaking services (CPC 9703)**

With respect to Investment liberalisation – Market access:

In **FI**: Cremation services and operation/maintenance of cemeteries and graveyards can only be performed by the state, municipalities, parishes, religious communities or non-profit foundations or societies.

In **PT**: Commercial presence is required to provide funeral and undertaking services. EEA nationality is required in order to become a technical manager for entities providing funeral and undertaking services.

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors and Cross-border trade in services – Market access, National treatment:

In **DE**: Only juridical persons established under public law may operate a cemetery. The creation and operation of cemeteries and services related to funerals are carried out as governmental services.

In **SE**: Church of Sweden or local authority monopoly on cremation and funeral services.

In **SI**: Funeral, cremation and undertaking services.

Existing measures:

FI: Hautaustoimilaki (Act on Burial Service) (457/2003).

PT: Decree-Law 10/2015, of 16 January.

SE: Begravningslag (1990:1144).

(b) **Other business-related services**

With respect to Cross-border trade in services – Market access, National treatment:

In **CZ**: Auction services in the Czech Republic are subject to licence. To obtain a licence (for the supply of voluntary public auctions), a company must be incorporated in the Czech Republic and a natural person is required to obtain a residency permit, and the company, or natural person must be registered in the Commercial Register of the Czech Republic (part of CPC 612, part of CPC 621, part of CPC 625, part of 85990).

Existing measures:

CZ: Act no.455/1991 Coll., Trade Licence Act; and

Act no. 26/2000 Coll., on public auctions.

With respect to Cross-border trade in services – Market access, National treatment:

In **LT**: State enterprise 'Infostruktura' has exclusive rights to provide the following services: data transmission through secure state data transmission networks, granting of internet addresses ending 'gov.lt', certification of electronic cash-registers.

Existing measures:

LT: Government Resolution of 28 May 2002 No. 756 on the approval of the standard procedure for setting prices and tariffs of goods and services of a monopolistic nature provided by state owned enterprises and public institutions established by ministries, governmental institutions and county governors and assigned to them.

With respect to Cross-border trade in services – Market access:

In **FI**: Require establishment in Finland or elsewhere in the EEA in order to provide electronic identification services.

Existing measures:

FI: Laki vahvasta sähköisestä tunnistamisesta ja sähköisistä luottamuspalveluista 617/2009 (Act on Strong Electronic Identification and Electronic Trust Services 617/2009).

(c) **New services**

With respect to Investment liberalisation – Market access, National treatment, Senior management and boards of directors, Prohibition of performance requirements and Cross-border trade in services – Market access, National treatment:

The **EU**: For the provision of new services other than those classified in the United Nations Provisional Central Product Classification (CPC), 1991.

Schedule of Japan

Headnotes

1. This Schedule sets out, in accordance with Articles 8.12, 8.18 and 8.24, the reservations taken by Japan with respect to specific sectors, sub-sectors or activities for which it may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:

   (a) Article 8.7 or 8.15;

   (b) Article 8.8 or 8.16;

   (c) Article 8.9 or 8.17;

   (d) Article 8.10; or

   (e) Article 8.11.

2. Each reservation sets out the following elements:

   (a) 'Sector' refers to the general sector in which the reservation is taken;

   (b) 'Sub-Sector' refers to the specific sector in which the reservation is taken;

   (c) 'Industry Classification' refers, where applicable, and only for transparency purposes, to the activity covered by the reservation according to domestic or international industry classification codes;

   (d) 'Obligations Concerned' specifies the obligations referred to in paragraph 1 for which the reservation is taken;

   (e) 'Description' sets out the scope of the sectors, sub-sectors or activities covered by the reservation; and

   (f) 'Existing Measures' identifies, for transparency purposes, existing measures that apply to the sectors, sub-sectors or activities covered by the reservation.

3. In the interpretation of a reservation, all elements of the reservation shall be considered. The 'Description' element shall prevail over all the other elements.

4. With respect to financial services:

   (a) for prudential reasons within the context of Article 8.65, Japan shall not be prevented from taking measures such as non-discriminatory limitations on juridical forms of a commercial presence. For the same reasons, Japan shall not be prevented from applying non-discriminatory limitations concerning admission to the market of new financial services which shall be consistent with a regulatory framework aimed at achieving those prudential objectives. In this context, securities firms are allowed to deal in securities defined in the relevant laws of Japan, and banks are not allowed to deal in those securities unless allowed in accordance with those laws; and

   (b) services supplied in the territory of the European Union to the service consumer in Japan without any active marketing from the service supplier are considered as services supplied under subparagraph (d)(ii) of Article 8.2.

5. With respect to maritime transport services, measures affecting cabotage in maritime transport services are not listed in this Schedule, as these are excluded from the scope of Section B of Chapter 8, pursuant to subparagraph 2(a) of Article 8.6 and Section C of Chapter 8, pursuant to subparagraph 2(a) of Article 8.14.

6. Laws and regulations of Japan with regard to spectrum availability affecting obligations under Articles 8.7 and 8.15 are not included in this Schedule of Japan, taking into account the Attachment 6 of Guidelines for the Scheduling of Specific Commitments (WTO Document S/L/92, dated 28 March 2001).

7. For the purposes of the Schedule of Japan in this Annex, 'JSIC' means Japan Standard Industrial Classification set out by the Ministry of Internal Affairs and Communications, and revised on 30 October 2013.

1	Sector:	All Sectors
	Sub-Sector:	
	Industry Classification:	
	Obligations Concerned:	Market access (Article 8.7) National treatment (Article 8.8) Senior management and boards of directors (Article 8.10)
	Description:	Investment liberalisation 1. When transferring or disposing of its equity interests in, or the assets of, a state enterprise or a governmental entity, Japan reserves the right to: (a) prohibit or impose limitations on the ownership of those interests or assets by entrepreneurs of the European Union or their investment; (b) impose limitations on the ability of entrepreneurs of the European Union or their investment as owners of those interests or assets to control any resulting enterprise; or (c) adopt or maintain any measure relating to the nationality of executives, managers or members of the board of directors of any resulting enterprise. 2. Notwithstanding paragraph 1, the central level of the Government of Japan shall not adopt any prohibition, limitation or measure referred to in paragraph 1 by new laws or regulations following the initial transfer from the central level of the Government of Japan to an entrepreneur of the European Union or to its investment of the interests or assets referred to in paragraph 1. ([1])
	Existing Measures:	
2	Sector:	All Sectors
	Sub-Sector:	
	Industry Classification:	
	Obligations Concerned:	Market access (Articles 8.7 and 8.15) National treatment (Articles 8.8 and 8.16) Senior management and boards of directors (Article 8.10)
	Description:	Investment liberalisation and Cross-border trade in services Japan reserves the right to adopt or maintain any measure relating to investments in or the supply of telegraph services, betting and gambling services, manufacture of tobacco products, manufacture of Bank of Japan notes, minting and sale of coinage and postal services in Japan. ([2])
	Existing Measures:	Telecommunications Business Law (Law No. 86 of 1984) Supplementary Provisions, Article 5 Postal Law (Law No. 165 of 1947), Article 2 Law Concerning Correspondence Delivery Provided by Private Operators (Law No. 99 of 2002)

([1]) For greater certainty, the central level of the Government of Japan can maintain such prohibition, limitation or measure that is adopted or maintained at the initial transfer.

([2]) For the purposes of this reservation, 'postal services' means delivery of other persons' correspondence (tanin-no-shinsho-no-sotatsu) specified in paragraph 2 of Article 4 of Postal Law (Law No. 165 of 1947) and correspondence delivery service (shinshobin-no-ekimu) within the meaning of the Law Concerning Correspondence Delivery Provided by Private Operators (Law No. 99 of 2002), but does not include special correspondence delivery services (tokutei-shinshobin-ekimu) within the meaning of the latter Law. Services not included in this definition include delivery of parcels, packages, goods, direct mail and periodicals.

Horse Racing Law (Law No. 158 of 1948), Article 1-2

Law relating to Motorboat Racing (Law No. 242 of 1951), Article 2

Bicycle Racing Law (Law No. 209 of 1948), Article 1

Auto Racing Law (Law No. 208 of 1950), Article 3

Lottery Law (Law No. 144 of 1948), Article 4

Bank of Japan Act (Law No. 89 of 1997), Articles 46 and 49

The Law relating to Unit of Currency and Issue of Coin (Law No. 42 of 1987), Articles 4 and 10

Sports Promotion Lottery Law (Law No. 63 of 1998), Article 3

3 Sector: All Sectors (Unrecognised or Technically Unfeasible Services)

Sub-Sector:

Industry Classification:

Obligations Concerned: Market access (Articles 8.7 and 8.15)

National treatment (Articles 8.8 and 8.16)

Most-favoured-nation treatment (Articles 8.9 and 8.17)

Description: Investment liberalisation and Cross-border trade in services

1. Japan reserves the right to adopt or maintain any measure relating to services other than those recognised or other than those that should have been recognised by the Government of Japan owing to the circumstances at the time of entry into force of this Agreement.

2. Any services classified positively and explicitly in JSIC or CPC, at the time of entry into force of this Agreement should have been recognised by the Government of Japan at that time.

3. Japan reserves the right to adopt or maintain any measure relating to the supply of services in any mode of supply in which those services were not technically feasible at the time of entry into force of this Agreement.

Existing Measures:

4 Sector: Aerospace Industry

Sub-Sector: Space Industry

Industry Classification:

Obligations Concerned: Market access (Articles 8.7 and 8.15)

National treatment (Articles 8.8 and 8.16)

Senior management and boards of directors (Article 8.10)

Prohibition of performance requirements (Article 8.11)

Description: Investment liberalisation and Cross-border trade in services

1. Japan reserves the right to adopt or maintain any measure relating to investments in space industry.

2. Japan reserves the right to adopt or maintain any measure relating to the supply of services in space industry, including:

   (a) services based on technological inducement contracts for importing technology for development, production or use;

   (b) production services on fee or contract basis;

   (c) repair and maintenance services; and

   (d) space transportation services.

	Existing Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Articles 27 and 30
5	Sector:	Arms and Explosives Industry
	Sub-Sector:	Arms Industry Explosives Manufacturing Industry
	Industry Classification:	
	Obligations Concerned:	Market access (Articles 8.7 and 8.15) National treatment (Articles 8.8 and 8.16) Senior management and boards of directors (Article 8.10) Prohibition of performance requirements (Article 8.11)
	Description:	Investment liberalisation and Cross-border trade in services 1. Japan reserves the right to adopt or maintain any measure relating to investments in arms industry and explosives manufacturing industry. 2. Japan reserves the right to adopt or maintain any measure relating to the supply of services in arms industry and explosives manufacturing industry, including: (a) services based on technological inducement contracts for importing technology for development, production or use; (b) production services on fee or contract basis; and (c) repair and maintenance services.
	Existing Measures:	Ordnance Manufacturing Law (Law No. 145 of 1953), Article 5 Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Articles 27 and 30 Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Articles 3 and 5
6	Sector:	Information and Communications
	Sub-Sector:	Broadcasting Industry
	Industry Classification:	JSIC 380 Establishments engaged in administrative or ancillary economic activities JSIC 381 Public broadcasting, except cablecasting JSIC 382 Private-sector broadcasting, except cablecasting JSIC 383 Cablecasting
	Obligations Concerned:	Market access (Articles 8.7 and 8.15) National treatment (Articles 8.8 and 8.16) Senior management and boards of directors (Article 8.10) Prohibition of performance requirements (Article 8.11)
	Description:	Investment liberalisation and Cross-border trade in services 1. Japan reserves the right to adopt or maintain any measure relating to investments or the supply of services in broadcasting industry. 2. For the purposes of this reservation, 'broadcasting' means the transmission of telecommunications with the aim of direct reception by the public (paragraph 1 of Article 2 of the Broadcast Law) and does not include on-demand services including those services provided over the internet.

	Existing Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27	
		Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3	
		Radio Law (Law No. 131 of 1950), Chapter 2	
		Broadcast Law (Law No. 132 of 1950), Chapters 2 and 5 to 8	
7	Sector:	Education and Learning Support	
	Sub-Sector:	Primary and Secondary Educational Services	
	Industry Classification:	JSIC 811	Kindergartens
		JSIC 812	Elementary schools
		JSIC 813	Lower secondary schools
		JSIC 814	Upper secondary schools, secondary schools
		JSIC 815	School for special needs education
		JSIC 819	Integrated centres for early childhood education and care
	Obligations Concerned:	Market access (Articles 8.7 and 8.15)	
		National treatment (Articles 8.8 and 8.16)	
	Description:	Investment liberalisation and Cross-border trade in services	
		Japan reserves the right to adopt or maintain any measure relating to investments or the supply of primary and secondary educational services.	
	Existing Measures:	Fundamental Law of Education (Law No. 120 of 2006), Article 6	
		School Education Law (Law No. 26 of 1947), Article 2	
		Private School Law (Law No. 270 of 1949), Article 3	
		Law Concerning Advancement of Comprehensive Service Related to Education, Child Care, etc. of Preschool Children (Law No.77 of 2006)	
8	Sector:	Energy	
	Sub-Sector:	Electricity Utility Industry	
		Gas Utility Industry	
		Nuclear Energy Industry	
	Industry Classification ([1]):	JSIC 0519*1	Miscellaneous metal mining
		JSIC 2391	Nuclear fuel
		JSIC 281*2	Electronic devices
		JSIC 282*2	Electronic parts
		JSIC 289*2	Miscellaneous electronic parts, devices and electronic circuits
		JSIC 291*2	Electrical generating, transmission and distribution apparatus
		JSIC 292*2	Industrial electrical apparatus
		JSIC 2952*2	Primary batteries (dry and wet)
		JSIC 296*2	Electronic equipment

([1]) An asterisk (*1) on the JSIC number indicates that the activities covered by the reservation under such number are limited to nuclear materials. An asterisk (*2) on the JSIC numbers indicates that the activities covered by the reservation under such numbers are limited to the activities related to nuclear energy industry.

		JSIC 297*2 Electric measuring instruments
		JSIC 299*2 Miscellaneous electrical machinery equipment and supplies
		JSIC 30*2 Manufacture of information and communication electronics equipment
		JSIC 313*2 Shipbuilding and repairing, and marine engines
		JSIC 3159*2 Miscellaneous industrial trucks and parts and accessories
		JSIC 3199*2 Transportation equipment, n.e.c.
		JSIC 33 Production, transmission and distribution of electricity
		JSIC 34 Production and distribution of gas
		JSIC 8899*2 Waste disposal business, n.e.c.
		JSIC 9011*2 General machine repair shops, except construction and mining machinery
		JSIC 902*2 Electrical machinery, apparatus, appliances and supplies repair shop
	Obligations Concerned:	Market access (Articles 8.7 and 8.15)
		National treatment (Articles 8.8 and 8.16)
		Senior management and boards of directors (Article 8.10)
		Prohibition of performance requirements (Article 8.11) [1]
		Most-favoured-nation treatment (Article 8.17)
	Description:	Investment liberalisation and Cross-border trade in services
		Japan reserves the right to adopt or maintain any measure relating to investments or the supply of services in the energy industry listed in the 'sub-sector' element.
	Existing Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Articles 27 and 30
		Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Articles 3 and 5
		Electricity Business Law (Law No.170 of 1964), Chapter 2
		Gas Business Law (Law No.51 of 1954), Chapter 3
		Specified Radioactive Waste Final Disposal Law (Law No. 117 of 2000), Chapter 5
9	Sector:	Financial Services
	Sub-Sector:	Banking and Other Financial Services (excluding insurance)
	Industry Classification:	
	Obligations Concerned:	Market access (Article 8.15)
		National treatment (Article 8.16)

[1] With respect to the obligation under Article 8.11, this reservation applies only to measures which are not inconsistent with the obligations under the Agreement on Trade-Related Investment Measures.

Description: Cross-border trade in services

Japan reserves the right to adopt or maintain any measure with respect to cross-border trade in financial services for banking and other financial services, other than the following services set out in subparagraphs (a) to (d) through the mode of supply defined in subparagraph (d)(i) of Article 8.2 and the following service set out in subparagraph (e) through the mode of supply defined in subparagraph (d)(ii) of Article 8.2: ([1])

(a) securities-related transactions with financial institutions and other entities in Japan as prescribed by the relevant laws and regulations of Japan;

(b) sales of a beneficiary certificate of an investment trust and an investment security, through securities firms in Japan; ([2])

(c) the following services to a collective investment scheme:

  (i) investment advice; and

  (ii) portfolio management services, excluding:

    (A) trustee services; and

    (B) custodial services and execution services that are not related to managing a collective investment scheme ([3]).

(d) provision and transfer of financial information and financial data processing as referred to in subparagraph (a)(ii)(K) of Article 8.59 and advisory and other auxiliary services, excluding intermediation, relating to banking and other financial services as referred to in subparagraph (a)(ii)(L) of Article 8.59; and

(e) the services as referred to in subparagraph (a)(ii) of Article 8.59.

Existing Measures: Financial Instruments and Exchange Law (Law No. 25 of 1948), Articles 29, 29-2 and 61

10 Sector: Financial Services

Sub-Sector: Insurance and Insurance-related Services

Industry Classification:

Obligations Concerned: Market access (Article 8.15)

National treatment (Article 8.16)

Description: Cross-border trade in services

Japan reserves the right to adopt or maintain any measure with respect to cross-border trade in financial services for insurance and insurance-related services, other than the following services, whether supplied by a financial service supplier of the European Union established in the territory of European Union as a principal, through an intermediary or as an intermediary through the modes of supply defined in subparagraphs (d)(i) and (d)(ii) of Article 8.2: ([4])

(a) insurance of risks relating to:

  (i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and

  (ii) goods in international transit; and

(b) reinsurance, retrocession and the services auxiliary to insurance as referred to in subparagraph (a)(i)(D) of Article 8.59.

([1]) With respect to subparagraphs (a) to (d) of this reservation, Japan may require the registration or authorisation of cross-border financial service suppliers of the European Union and of financial instruments.

([2]) Solicitation is required to be conducted by securities firms in Japan.

([3]) The term 'collective investment scheme' in this reservation is construed as a financial instruments business operator engaged in investment management business under the Financial Instruments and Exchange Law (Law No. 25 of 1948).

([4]) Insurance intermediation services may be supplied only for insurance contracts allowed to be supplied in Japan.

	Existing Measures:	Insurance Business Law (Law No. 105 of 1995), Articles 185, 186, 275, 276, 277, 286 and 287 Cabinet Order for Enforcement of Insurance Business Law (Cabinet Order No. 425 of 1995), Articles 19 and 39-2 Ministerial Ordinance for Enforcement of Insurance Business Law (Ministerial Ordinance of the Ministry of Finance No. 5 of 1996), Articles 116 and 212-6
11	Sector:	Fisheries and Services Incidental to Fisheries
	Sub-Sector:	Fisheries within the Territorial Sea, Internal Waters, Exclusive Economic Zone and Continental Shelf
	Industry Classification:	JSIC 031 Marine fisheries JSIC 032 Inland water fisheries JSIC 041 Marine aquaculture JSIC 042 Inland water aquaculture JSIC 8093 Recreational fishing guide business
	Obligations Concerned:	Market access (Articles 8.7 and 8.15) National treatment (Articles 8.8 and 8.16) Most-favoured-nation treatment (Articles 8.9 and 8.17) Senior management and boards of directors (Article 8.10) Prohibition of performance requirements (Article 8.11)
	Description:	Investment liberalisation and Cross-border trade in services 1. Japan reserves the right to adopt or maintain any measure relating to investments or the supply of services in fisheries in the territorial sea, internal waters, exclusive economic zone and continental shelf of Japan. 2. For the purposes of this reservation, the term 'fisheries' means the work of taking and cultivation of aquatic resources, including the following fisheries related services: (a) investigation of aquatic resources without taking those resources; (b) luring of aquatic resources; (c) preservation and processing of fish catches; (d) transportation of fish catches and fish products; and (e) provision of supplies to other vessels used for fisheries.
	Existing Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27 Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3 Law for Regulation of Fishing Operation by Foreign Nationals (Law No. 60 of 1967), Articles 3, 4 and 6 Law Concerning the Exercise of Sovereign Rights concerning Fisheries in the Exclusive Economic Zones (Law No. 76 of 1996), Articles 4, 5, 7, 8, 9, 10, 11, 12 and 14
12	Sector:	Land Transaction
	Sub-Sector:	
	Industry Classification:	
	Obligations Concerned:	Market access (Article 8.7) National treatment (Articles 8.8 and 8.16) Most-favoured-nation treatment (Articles 8.9 and 8.17)

	Description:	Investment liberalisation and Cross-border trade in services 1. With respect to the acquisition or lease of land properties in Japan, prohibitions or restrictions may be imposed by Cabinet Order on foreign nationals or legal persons, where Japanese nationals or legal persons are placed under identical or similar prohibitions or restrictions in the foreign country. 2. Japan reserves the right to adopt or maintain any measure relating to the acquisition of agricultural land properties in Japan. ([1])
	Existing Measures:	Alien Land Law (Law No. 42 of 1925), Article 1 Agricultural Land Act (Law No. 229 of 1952), Articles 2, 3, 6 and 7
13	Sector:	Public Law Enforcement and Correctional Services and Social Services
	Sub-Sector:	
	Industry Classification:	
	Obligations Concerned:	Market access (Articles 8.7 and 8.15) National treatment (Articles 8.8 and 8.16) Most-favoured-nation treatment (Articles 8.9 and 8.17) Senior management and boards of directors (Article 8.10) Prohibition of performance requirements (Article 8.11)
	Description:	Investment liberalisation and Cross-border trade in services Japan reserves the right to adopt or maintain any measure relating to investments or the supply of services in public law enforcement and correctional services, and in social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public training, health, child care and public housing.
	Existing Measures:	
14	Sector:	Security Guard Services
	Sub-Sector:	
	Industry Classification:	JSIC 923 Guard Services
	Obligations Concerned:	Market access (Articles 8.7 and 8.15) National treatment (Article 8.16)
	Description:	Investment liberalisation and Cross-border trade in services Japan reserves the right to adopt or maintain any measure relating to the supply of security guard services.
	Existing Measures:	Security Business Law (Law No. 117 of 1972), Articles 4 and 5
15	Sector:	All Sectors
	Sub-Sector:	
	Industry Classification:	
	Obligations Concerned:	Most-favoured-nation treatment (Articles 8.9 and 8.17)

([1]) The obligation under Article 8.7 is stipulated in this reservation for the sole purpose of reserving the right to adopt or maintain any measure relating to the acquisition of agricultural land properties in Japan. With regard to the acquisition of agricultural land properties in Japan, only measures that do not conform with the obligation under Article 8.7 may be imposed.

Description: Investment liberalisation and Cross-border trade in services

1. Japan reserves the right to adopt or maintain any measure that accords less favourable treatment to services, service suppliers, covered enterprises or entrepreneurs of the European Union to any extent than any treatment that Japan accords to services, service suppliers, enterprises or entrepreneurs of a third country, provided that Japan is obliged to accord any treatment to services, service suppliers, enterprises or entrepreneurs of the third country under any bilateral or multilateral agreement in force on, or signed prior to, the date of entry into force of this Agreement except for the TPP Agreement ([1]) (hereinafter, such bilateral or multilateral agreement is referred to in this reservation as 'the pre-existing agreement').

2. To the extent that Japan's right provided for in paragraph 1 is not prejudiced, provided that the TPP Agreement is in force on, or prior to, the date of entry into force of this Agreement, with respect to the treatment that is accorded to services, service suppliers, enterprises or entrepreneurs of a TPP member ([2]) by the TPP Agreement irrespective of whether Japan has become, remains or ceases to be a party to any of the pre-existing agreement, no less favourable treatment than that treatment is accorded by Japan to services, service suppliers, covered enterprises or entrepreneurs of the European Union in like circumstances. ([3])

3. Japan reserves the right to adopt or maintain any measure that accords differential treatment to countries under any bilateral or multilateral agreement, other than the pre-existing agreement and the TPP Agreement, involving:

   (a) fisheries; or

   (b) maritime matters, including salvage.

Existing Measures:

16 Sector: Agriculture

Sub-Sector: Dairy Cattle Farming

Beef Cattle Farming

Industry Classification: JSIC 0121 Dairy Cattle Farming

JSIC 0122 Beef Cattle Farming

Obligations Concerned: Market access (Article 8.7)

Description: Investment liberalisation

Japan reserves the right to adopt or maintain any measure relating to investments in dairy cattle farming and beef cattle farming.

Existing Measures: Law Concerning Dairy and Beef Cattle Production Promotion (Law No. 182 of 1954), Article 10

17 Sector: Transport/Business Services

Sub-Sector: Air Transport

([1]) For the purposes of this reservation, 'the TPP Agreement' means the Trans-Pacific Partnership Agreement signed in Auckland on February 4, 2016 or any other international agreement related to services and investments which:
(a) provides services, service suppliers, enterprises or entrepreneurs with the substantially equivalent liberalisation and protection to those of the Trans-Pacific Partnership Agreement signed in Auckland on February 4, 2016; and
(b) is signed by all of the following states: Japan, Australia, New Zealand, Peru, Singapore, Malaysia, Viet Nam, Canada, Mexico, Brunei Darussalam and Chile.

([2]) For the purposes of this reservation, 'the TPP member' means any state or separate customs territory for which the TPP Agreement enters into force.

([3]) For greater certainty, this reservation does not include subsequent reviews, amendments or liberalisation under the framework of those agreements, to the extent that any treatment to services, service suppliers, enterprises or entrepreneurs of a third country under the pre-existing agreement referred to in paragraph 1 is newly accorded as a result of those subsequent reviews, amendments or liberalisation.

	Industry Classification:	
	Obligations Concerned:	Most-favoured-nation treatment (Articles 8.9 and 8.17)
	Description:	Investment liberalisation and Cross-border trade in services Japan reserves the right to adopt or maintain any measure under any bilateral or multilateral agreement involving aviation relating to the services referred to in subparagraphs 2(b)(i) to (iv) of Article 8.6 and subparagraphs 2(b)(i) to (iv) of Article 8.14.
	Existing Measures:	
18	Sector:	Transport
	Sub-Sector:	
	Industry Classification:	
	Obligations Concerned:	Market access (Articles 8.7 and 8.15) National treatment (Articles 8.8 and 8.16) Most-favoured-nation treatment (Articles 8.9 and 8.17) Senior management and boards of directors (Article 8.10) Prohibition of performance requirements (Article 8.11)
	Description:	Investment liberalisation and Cross-border trade in services Japan reserves the right to adopt or maintain any measure on water transport services including cabotage, on ship leasing or rental services for water transport services and on auxiliary services for water transport services. For the purposes of this reservation, oceangoing transport (JSIC 451) and coastwise transport (JSIC 452) are excluded from water transport services.
	Existing Measures:	

ANNEX III

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

Schedule of the European Union

1. Articles 8.25 and 8.27 do not apply to any existing non-conforming measure listed in this Schedule, to the extent of the non-conformity.

2. A measure listed in this Schedule may be maintained, continued, promptly renewed, or amended, provided that the amendment does not decrease the conformity of the measure with Article 8.25 or 8.27 as it existed immediately before the amendment. ([1])

3. For greater certainty, for the European Union, the obligation to grant national treatment does not entail the requirement to extend to natural or juridical persons of Japan the treatment granted in a Member State, pursuant to the TFEU, or to any measure adopted pursuant to that Treaty, including their implementation in the Member States, to:

   (i) natural persons or residents of a Member State or

   (ii) juridical persons constituted or organised under the law of another Member State or of the European Union and having their registered office, central administration or principal place of business in a Member State.

   Such treatment is granted to juridical persons which are constituted or organised under the law of a Member State or the European Union and have their registered office, central administration or principal place of business in a Member State, including those which are owned or controlled by natural or juridical persons of Japan.

4. Commitments for business visitors for establishment purposes, intra-corporate transferees, investors and short term business visitors do not apply in cases where the intent or effect of their temporary presence is to interfere with, or otherwise affect the outcome of, any labour or management dispute or negotiation.

5. The following abbreviations are used in the list below:

   EU European Union, including all its Member States

   AT Austria

   BE Belgium

   BG Bulgaria

   CY Cyprus

   CZ Czech Republic

   DE Germany

   DK Denmark

   EE Estonia

   EL Greece

   ES Spain

   FI Finland

   FR France

   HR Croatia

   HU Hungary

   IE Ireland

   IT Italy

([1]) This paragraph does not apply to reservations of the United Kingdom.

LT Lithuania

LU Luxembourg

LV Latvia

MT Malta

NL Netherlands

PL Poland

PT Portugal

RO Romania

SE Sweden

SI Slovenia

SK Slovak Republic

UK United Kingdom

6. The permissible length of stay shall be as follows:

(a) business visitors for establishment purposes: up to 90 days in any six month period;

(b) intra-corporate transferees: up to three years, with possible extension by discretion of the European Union and its Member States;

(c) investors: up to one year; and

(d) short term business visitors: up to 90 days within any six month period.

7. Business visitors for establishment purposes

All sectors:	**AT**: Business visitor needs to be employed by an enterprise other than a non-profit organisation, otherwise: Unbound. **CY**, **UK**: Permissible length of stay: up to 90 days in any 12 month period. Business visitor needs to be employed by an enterprise other than a non-profit organisation, otherwise: Unbound. **CZ**: Business visitor for establishment purposes needs to be employed by an enterprise other than a non-profit organisation, otherwise: Unbound. **SK**: Business visitor for establishment purposes needs to be employed by an enterprise other than a non-profit organisation, otherwise: Unbound. Work permit required, including economic needs test.

8. Intra-corporate transferees (managers and specialists)

All sectors:	**AT**, **CZ**, **SK**, **UK**: Intra-corporate transferees need to be employed by an enterprise other than a non-profit organisation, otherwise: Unbound. **BG**: The number of foreign natural persons employed within a Bulgarian enterprise may not exceed ten per cent of the average annual number of citizens of the European Union employed by the respective Bulgarian enterprise. If less than 100 persons are employed, the number may, subject to authorisation, exceed ten per cent. **CY**: The number of foreign natural persons employed within a Cypriot enterprise may not exceed ten per cent of the average annual number of citizens of the European Union employed by the respective Cypriot enterprise. For small and medium enterprises the number of foreign personnel under this category may be subject to authorisation. **FI**: Senior personnel needs to be employed by an enterprise other than a non-profit organisation. **HU**: Natural persons who have been a partner in an enterprise do not qualify to be transferred as intra-corporate transferees. **LT**: Maximum length of stay is three years.

9. Investors

All sectors:	**AT**: Economic needs test. **CY**: Maximum stay of 90 days within any six month period. **CZ**, **SK**: Work permit, including economic needs test, required in case of investors employed by an enterprise. **DK**: Maximum stay of 90 days within any six month period. If investors wish to establish a business in Denmark as self-employed, a work permit is required. **FI**: Investors need to be employed by an enterprise other than a non-profit organisation, in a position of middle or top management. **HU**: Maximum length of stay 90 days if the investor is not employed by an enterprise in Hungary. Economic needs test required where the investor is employed by an enterprise in Hungary. **IT**: Economic needs test required if the investor is not employed by an enterprise. **LT**, **NL**, **PL**: The category of investors is not recognised with regard to natural persons representing the investor. **LV**: For pre-investment phase maximum length of stay is limited to 90 days within any six months period. Extension in post-investment phase to one year, subject to criteria in national legislation such as field and amount of investment made. **SE**: Work permit required if investor considered to be employed. **UK**: The category of investors is not recognised: Unbound.

10. Short-term business visitors

All activities referred to in paragraph 11:	**CY**, **DK**, **HR**: Work permit, including economic needs test, required in case the short-term business visitor provides a service in the territory of Cyprus, Denmark or Croatia, respectively. **LV**: Work permit required for operations or activities to be performed on the basis of a contract. **MT**: Work permit required. No economic needs tests performed. **SI**: A single residency and work permit is required for the provision of services exceeding 14 days at a time and for certain activities (research and design; training seminars; purchasing; commercial transactions; translation and interpretation). An economic needs test is not required. **SK**: In case of providing a service in the territory of Slovakia, a work permit, including economic needs test, is required beyond seven days in a month or 30 days in calendar year. **UK**: The category of short-term business visitors is not recognised: Unbound.
Research and design:	**AT**: Work permit, including economic needs test, required, except for research activities of scientific and statistical researchers.
Marketing research:	**AT**: Work permit required, including economic needs test. Economic needs test is waived for research and analysis activities for up to seven days in a month or 30 days in a calendar year. University degree required. **CY**: Work permit required, including economic needs test.
Trade fairs and exhibitions:	**AT**, **CY**: Work permit, including economic needs test, required for activities beyond seven days in a month or 30 days in a calendar year.

After-sales or after-lease service:	**AT**: Work permit required, including economic needs test. Economic needs test is waived for natural persons training workers to perform services and possessing uncommon knowledge. **CY**, **CZ**: Work permit is required beyond seven days in a month or 30 days in calendar year. **FI**: Depending on the activity, a residence permit may be required. **SE**: Work permit required, except for (i) people who participate in training, testing, preparation or completion of deliveries, or similar activities within the framework of a business transaction, or (ii) fitters or technical instructors in connection with urgent installation or repair of machinery for up to two months, in the context of an emergency. No economic needs test performed.
Commercial transactions:	**AT**, **CY**: Work permit, including economic needs test, required for activities beyond seven days in a month or 30 days in a calendar year. **FI**: The natural person needs to be providing services as an employee of an enterprise located in Japan.
Tourism personnel:	**CY**, **PL**: Unbound. **FI**: The natural person needs to be providing services as an employee of an enterprise located in Japan. **SE**: Work permit required, except for drivers and staff of tourist buses. No economic needs test performed.
Translation and interpretation:	**AT**: Work permit required, including economic needs test. **CY**, **PL**: Unbound.

11. Activities of short-term business visitors are:

(a) meetings and consultations: natural persons attending meetings or conferences, or engaged in consultations with business associates;

(b) research and design: technical, scientific and statistical researchers conducting independent research or research for an enterprise located in Japan;

(c) marketing research: market researchers and analysts conducting research or analysis for an enterprise located in Japan;

(d) training seminars: personnel of an enterprise who enter the European Union to receive training in techniques and work practices which are utilised by companies or organisations in the European Union, provided that the training received is confined to observation, familiarisation and classroom instruction;

(e) trade fairs and exhibitions: personnel attending a trade fair for the purpose of promoting their company or its products or services;

(f) sales: representatives of a supplier of services or goods taking orders or negotiating the sale of services or goods or entering into agreements to sell services or goods for that supplier, but not delivering goods or supplying services themselves. Short-term business visitors do not engage in making direct sales to the general public;

(g) purchasing: buyers purchasing goods or services for an enterprise, or management and supervisory personnel, engaging in a commercial transaction carried out in Japan;

(h) after-sales or after-lease service: installers, repair and maintenance personnel and supervisors, possessing specialised knowledge essential to a seller's contractual obligation, performing services or training workers to perform services pursuant to a warranty or other service contract incidental to the sale or lease of commercial or industrial equipment or machinery, including computer software, purchased or leased from an enterprise located outside the European Union into which temporary entry is sought, throughout the duration of the warranty or service contract;

(i) commercial transactions: management and supervisory personnel and financial services personnel (including insurers, bankers and investment brokers) engaging in a commercial transaction for an enterprise located in Japan;

(j) tourism personnel: tour and travel agents, tour guides or tour operators attending or participating in conventions or accompanying a tour that has begun in Japan; and

(k) translation and interpretation: translators or interpreters performing services as employees of an enterprise located in Japan.

Schedule of Japan

Business visitors for establishment purposes

1. The permissible length of stay in Japan for business visitors for establishment purposes of the European Union shall be a period of up to 90 days.

2. The permissible length of stay in Japan for business visitors for establishment purposes of the European Union is without prejudice to the rights granted by Japan to nationals or citizens of the European Union under bilateral visa waivers.

Intra-corporate transferees

3. With respect to specialists defined in subparagraph(d)(i)(B) of Article 8.21, 'specialised knowledge' means technology or knowledge at an advanced level pertinent to natural sciences, including physical sciences and engineering, or to human sciences, including jurisprudence, economics, business management and accounting, or ideas and sensitivity based on culture of a country other than Japan, recognised under the status of residence of 'Engineer/Specialist in Humanities/International Services' provided for in the Immigration Control and Refugee Recognition Act (Cabinet Order No.319 of 1951).

4. The 'technology or knowledge at an advanced level pertinent to natural or human sciences' referred to in paragraph 3 means specialised technology or knowledge of natural or human sciences acquired by that person, in principle, by completing college education (i.e. bachelor's degree, associate's degree awarded through graduating from a junior college, or their equivalents) or higher education.

5. The permissible length of stay in Japan for intra-corporate transferees of the European Union shall be a period of up to five years.

Investors

6. The permissible length of stay in Japan for investors of the European Union shall be a period of up to five years.

Short-term business visitors

7. Short-term business visitors of the European Union are allowed to participate in business contacts, including negotiations for the sale of goods or supply of services, or other similar activities which comply with the conditions set out in Article 8.27 during their temporary stay in Japan.

8. The permissible length of stay in Japan for short-term business visitors of the European Union shall be a period of up to 90 days.

9. The permissible length of stay in Japan for short-term business visitors of the European Union is without prejudice to the rights granted by Japan to nationals or citizens of the European Union under bilateral visa waivers.

Accompanying spouse and children

10. Entry and temporary stay in Japan shall be granted to a spouse and children accompanying a natural person of the European Union who has been granted entry and temporary stay in Japan pursuant to paragraphs 3 to 5 or paragraph 6, in principle for the same period as the period of the temporary stay in Japan granted to that natural person, provided that those spouse and children concerned obtain maintenance from that natural person and engage in daily activities recognised under the status of residence of 'Dependent' provided for in the Immigration Control and Refugee Recognition Act.

11. A spouse who has been granted the entry and temporary stay in Japan pursuant to paragraph 10 may, upon application, have his or her status of residence changed to that under which he or she is allowed to work, subject to the approval of the Government of Japan in accordance with the Immigration Control and Refugee Recognition Act.

12. For the purposes of this Schedule, 'spouse' or 'children' means a spouse or children recognised as such in accordance with the laws and regulations of Japan.

ANNEX IV

CONTRACTUAL SERVICE SUPPLIERS AND INDEPENDENT PROFESSIONALS

Schedule of the European Union

1. The European Union shall allow the supply of services in its territory by contractual service suppliers or independent professionals of Japan through the presence of natural persons in accordance with Article 8.26 for the sectors listed in this Schedule, subject to the relevant limitations listed in paragraph 16.

2. The list of reservations in paragraph 16 is composed of the following elements:

   (a) the first column indicating the sector or sub-sector for which the category of contractual service suppliers and independent professionals are liberalised; and

   (b) the second column describing the applicable limitations.

3. In addition to the list of reservations in this Schedule, the European Union may adopt or maintain a measure relating to qualification requirements, qualification procedures, technical standards, licensing requirements or licensing procedures that does not constitute a limitation within the meaning of Article 8.26. Those measures, which include requirements to obtain a licence, to obtain recognition of qualifications in regulated sectors or to pass specific examinations, such as language examinations, even if not listed in this Schedule, apply in any case to contractual service suppliers or independent professionals of Japan.

4. The European Union does not undertake any commitment for contractual service suppliers and independent professionals in economic activities which are not listed.

5. Commitments for contractual service suppliers and independent professionals do not apply in cases where the intent or effect of their temporary presence is to interfere with, or otherwise affect the outcome of, any labour or management dispute or negotiation.

6. In the sectors where economic needs tests are applied, their main criteria will be the assessment of the relevant market situation in the Member State of the European Union or the region where the service is to be provided, including with respect to the number of, and the impact on, existing service suppliers.

7. This Schedule applies only to the territories in which the TFEU applies in accordance with subparagraph 1(a) of Article 1.3 and is only relevant in the context of trade relations between the European Union and its Member States with Japan. It does not affect the rights and obligations of the Member States under European Union law.

8. For greater certainty, for the European Union, the obligation to grant national treatment does not entail the requirement to extend to natural or juridical persons of Japan the treatment granted in a Member State, pursuant to the TFEU, or to any measure adopted pursuant to that Treaty, including their implementation in the Member States, to:

   (i) natural persons or residents of a Member State or

   (ii) juridical persons constituted or organised under the law of another Member State or of the European Union and having their registered office, central administration or principal place of business in a Member State.

   Such treatment is granted to juridical persons which are constituted or organised under the law of a Member State or the European Union and have their registered office, central administration or principal place of business in a Member State, including those which are owned or controlled by natural or juridical persons of Japan.

9. The following abbreviations are used in the list below:

   EU European Union, including all its Member States

   AT Austria

   BE Belgium

   BG Bulgaria

   CY Cyprus

   CZ Czech Republic

   DE Germany

DK Denmark

EE Estonia

EL Greece

ES Spain

FI Finland

FR France

HR Croatia

HU Hungary

IE Ireland

IT Italy

LT Lithuania

LU Luxembourg

LV Latvia

MT Malta

NL Netherlands

PL Poland

PT Portugal

RO Romania

SE Sweden

SI Slovenia

SK Slovak Republic

UK United Kingdom

CSS Contractual service suppliers

IP Independent professionals

Contractual service suppliers

10. Subject to the conditions in paragraph 12 and the list of reservations in paragraph 16, the European Union makes commitments in accordance with Article 8.26 with respect to the category of contractual service suppliers in the following sectors or sub-sectors:

(a) legal advisory services in respect of public international law and foreign law ([1]);

(b) accounting and bookkeeping services;

(c) taxation advisory services;

(d) architectural services and urban planning and landscape architectural services;

(e) engineering services and integrated engineering services;

(f) medical (including psychologists) and dental services;

(g) veterinary services;

(h) midwives services;

(i) services provided by nurses, physiotherapists and paramedical personnel;

(j) computer and related services;

(k) research and development services;

(l) advertising services;

(m) market research and opinion polling services;

(n) management consulting services;

([1]) A reservation for legal services described in Annexes I and II to Annex 8-B by a Member State for 'domestic law' as covering 'law of the European Union and of its Member States' applies to this Schedule.

(o) services related to management consulting;

(p) technical testing and analysis services;

(q) related scientific and technical consulting services;

(r) mining;

(s) maintenance and repair of vessels;

(t) maintenance and repair of rail transport equipment;

(u) maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment;

(v) maintenance and repair of aircrafts and parts thereof;

(w) maintenance and repair of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods;

(x) translation and interpretation services;

(y) telecommunication services;

(z) postal and courier services;

(aa) construction and related engineering services;

(bb) site investigation work;

(cc) higher education services;

(dd) Agriculture, hunting and forestry related services advisory and consulting services;

(ee) environmental services;

(ff) insurance and insurance related services advisory and consulting services;

(gg) other financial services advisory and consulting services;

(hh) transport advisory and consulting services;

(ii) travel agencies and tour operators' services;

(jj) tourist guides services; and

(kk) manufacturing advisory and consulting services.

11. The contractual service suppliers shall comply with the following conditions:

(a) the natural persons are engaged in the supply of a service on a temporary basis as employees of a juridical person which has obtained a service contract not exceeding 12 months;

(b) the natural persons entering the European Union have been offering such services as employees of the juridical person supplying the services for at least the year immediately preceding the date of submission of an application for entry into the European Union and possess, at the date of submission of an application for entry into the European Union at least three years professional experience ([1]) in the sector of activity which is the subject of the contract;

(c) the natural persons entering the European Union shall possess:

(i) a university degree or a qualification demonstrating knowledge of an equivalent level; ([2]) and

(ii) the professional qualifications to exercise an activity where this is required pursuant to the laws, regulations or legal requirements of the Member State of the European Union where the service is supplied;

(d) the natural person does not receive remuneration for the provision of services in the territory of the European Union other than the remuneration paid by the juridical person employing the natural person;

(e) the access accorded relates only to the service activity which is the subject of the contract and does not confer entitlement to exercise the professional title of the Member State of the European Union where the service is provided; and

(f) the number of persons covered by the service contract shall not be larger than necessary to fulfil the contract, as it may be requested by the laws, regulations or other legal requirements of the Member State of the European Union where the service is supplied.

([1]) Professional experience shall be obtained after having reached the age of majority.

([2]) Where the degree or qualification has not been obtained in the Member State of the European Union where the service is supplied, that Member State of the European Union may evaluate whether this is equivalent to a university degree required in its territory.

12. The permissible length of stay of contractual service suppliers is for a cumulative period of not more than 12 months, with possible extensions at the discretion of the European Union and its Member States, in any 24 month period or for the duration of the contract, whichever is less.

Independent professionals

13. Subject to the conditions in paragraph 15 and the list of reservations in paragraph 17, the European Union makes commitments in accordance with Article 8.26 with respect to the category of independent professionals in the following sectors or sub-sectors:

    (a) legal advisory services in respect of public international law and foreign law; ([1])

    (b) architectural services and urban planning and landscape architectural services;

    (c) engineering services and integrated engineering services;

    (d) computer and related services;

    (e) research and development services;

    (f) market research and opinion polling services;

    (g) management consulting services;

    (h) services related to management consulting;

    (i) mining;

    (j) translation and interpretation services;

    (k) telecommunication services;

    (l) postal and courier services;

    (m) higher education services;

    (n) insurance related services advisory and consulting services;

    (o) other financial services advisory and consulting services;

    (p) transport advisory and consulting services; and

    (q) manufacturing advisory and consulting services.

14. The independent professionals shall comply with the following conditions:

    (a) the natural persons are engaged in the supply of a service on a temporary basis as self-employed persons established in Japan and have obtained a service contract for a period not exceeding twelve months;

    (b) the natural persons entering the European Union possess, at the date of submission of an application for entry into the European Union at least six years professional experience in the sector of activity which is the subject of the contract;

    (c) the natural persons entering the European Union possess:

        (i) a university degree or a qualification demonstrating knowledge of an equivalent level; ([2]) and

        (ii) the professional qualifications to exercise an activity where this is required pursuant to the law, regulations or other legal requirements of the Member State of the European Union where the service is supplied; and

    (d) the access accorded relates only to the service activity which is the subject of the contract and does not confer entitlement to exercise the professional title of the Member State of the European Union where the service is provided.

15. The permissible length of stay of independent professionals is for a cumulative period of not more than 12 months, with possible extensions at the discretion of the European Union and its Member States, in any 24 month period or for the duration of the contract, whichever is less.

([1]) A reservation for legal services described in Annexes I and II to Annex 8-B by a Member State for 'domestic law' as covering 'law of the European Union and of its Member States' applies to this Schedule.

([2]) Where the degree or qualification has not been obtained in the Member State of the European Union where the service is supplied, that Member State of the European Union may evaluate whether this is equivalent to a university degree required in its territory.

16. The European Union lists the following reservations referred to in paragraph 1:

Sector or sub-sector	Description of reservations
EU –all sectors	Length of stay **AT**, **UK**: Maximum stay for CSS and IP shall be for a cumulative period of not more than six months in any 12 month period or for the duration of the contract, whichever is less. **BE**, **CZ**, **MT**, **PT**: Maximum stay for CSS and IP shall be for a period of not more than 12 consecutive months or for the duration of the contract, whichever is less. **CY**, **LT:** Maximum stay for CSS and IP shall be for a period of six months renewable once for an additional period of six months, or for the duration of the contract, whichever is less.
Legal advisory services in respect of public international law and foreign law (part of CPC 861)	CSS: **AT**, **BE**, **CY**, **DE**, **EE**, **EL**, **ES**, **FR**, **HR**, **IE**, **IT**, **LU**, **NL**, **PL**, **PT**, **SE**, **UK**: None. **BG**, **CZ**, **DK**, **FI**, **HU**, **LT**, **LV**, **MT**, **RO**, **SI**, **SK**: Economic needs test. IP: **AT**, **CY**, **DE**, **EE**, **FR**, **HR**, **IE**, **LU**, **LV**, **NL**, **PL**, **PT**, **SE**, **UK**: None. **BE**, **BG**, **CZ**, **DK**, **EL**, **ES**, **FI**, **HU**, **IT**, **LT**, **MT**, **RO**, **SI**, **SK**: Economic needs tests.
Accounting and bookkeeping services (CPC 86212 other than 'auditing services', 86213, 86219 and 86220)	CSS: **AT**, **BE**, **DE**, **EE**, **ES**, **HR**, **IE**, **IT**, **LU**, **NL**, **PL**, **PT**, **SE**, **SI**, **UK**: None. **BG**, **CY**, **CZ**, **DK**, **EL**, **FI**, **FR**, **HU**, **LT**, **LV**, **MT**, **RO**, **SK**: Economic needs test. IP: **EU**: Unbound.
Taxation advisory services (CPC 863) [1]	CSS: **AT**, **BE**, **DE**, **EE**, **ES**, **FR**, **HR**, **IE**, **IT**, **LU**, **NL**, **PL**, **SE**, **SI**, **UK**: None. **BG**, **CY**, **CZ**, **DK**, **EL**, **FI**, **HU**, **LT**, **LV**, **MT**, **RO**, **SK**: Economic needs test. **PT**: Unbound. IP: **EU**: Unbound.
Architectural services and Urban planning and landscape architectural services (CPC 8671 and 8674)	CSS: **AT**: Planning services only, where: Economic needs test. **BE**, **CY**, **EE**, **EL**, **ES**, **FR**, **HR**, **IE**, **IT**, **LU**, **MT**, **NL**, **PL**, **PT**, **SE**, **SI**, **UK**: None. **BG**, **CZ**, **DE**, **HU**, **LT**, **LV**, **RO**, **SK**: Economic needs test. **DK**: Economic needs test, except for CSS stays of up to three months. **FI**: None, except: The natural person must demonstrate that he or she possesses special knowledge relevant to the service being supplied.

[1] Taxation advisory services does not include legal advisory and legal representational services on tax matters, which are under legal advisory services in respect of public international law and foreign law.

Sector or sub-sector	Description of reservations
	IP: **AT**: Planning services only, where: Economic needs test. **BE**, **BG**, **CZ**, **DK**, **ES**, **HU**, **IT**, **LT**, **RO**, **SK**: Economic needs test. **CY**, **DE**, **EE**, **EL**, **FR**, **HR**, **IE**, **LU**, **LV**, **MT**, **NL**, **PL**, **PT**, **SE**, **SI**, **UK**: None. **FI**: None, except: The natural person must demonstrate that he or she possesses special knowledge relevant to the service being supplied.
Engineering services and Integrated engineering services (CPC 8672 and 8673)	CSS: **AT**: Planning services only, where: Economic needs test. **BE, CY, EE, EL, ES, FR, HR, IE, IT, LU, MT, NL, PL, PT, SE, SI, UK**: None. **BG, CZ, DE, LT, LV, RO, SK**: Economic needs test. **DK**: Economic needs test, except for CSS stays of up to three months. **FI**: None, except: The natural person must demonstrate that he or she possesses special knowledge relevant to the service being supplied. **HU**: Economic needs test. IP: **AT**: Planning services only, where: Economic needs test. **BE, BG, CZ, DK, ES, IT, LT, RO, SK**: Economic needs test. **CY, DE, EE, EL, FR, HR, IE, LU, LV, MT, NL, PL, PT, SE, SI, UK**: None. **FI**: None, except: The natural person must demonstrate that he or she possesses special knowledge relevant to the service being supplied. **HU**: Economic needs test.
Medical (including psychologists) and dental services (CPC 9312 and part of 85201)	CSS: **AT**: Unbound, except for psychologists and dental services, where: Economic needs test. **BE, BG, EL, FI, HR, HU, LT, LV, SK, UK**: Unbound. **CY, CZ, DE, DK, EE, ES, IE, IT, LU, MT, NL, PL, PT, RO, SI**: Economic needs test. **FR**: Economic needs test, except for psychologists, where: Unbound. **SE**: None. IP: **EU**: Unbound.
Veterinary services (CPC 932)	CSS: **AT, BE, BG, HR, HU, LV, SK, UK**: Unbound. **CY, CZ, DE, DK, EE, EL, ES, FI, FR, IE, IT, LT, LU, MT, NL, PL, PT, RO, SI**: Economic needs test. **SE**: None. IP: **EU**: Unbound.

Sector or sub-sector	Description of reservations
Midwives services (part of CPC 93191)	CSS: **AT, CY, CZ, DE, DK, EE, EL, ES, FR, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SI**: Economic needs test. **BE, BG, FI, HR, HU, SK, UK**: Unbound. **SE**: None. IP: **EU**: Unbound.
Services provided by nurses, physiotherapists and paramedical personnel (part of CPC 93191)	CSS: **AT, CY, CZ, DE, DK, EE, EL, ES, FR, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SI**: Economic needs test. **BE, BG, FI, HR, HU, SK, UK**: Unbound. **SE**: None. IP: **EU**: Unbound.
Computer and related services (CPC 84)	CSS: **AT, BG, CY, CZ, HU, LT, RO, SK**: Economic needs test. **BE, DE, EE, EL, ES, FR, HR, IE, IT, LU, LV, MT, NL, PL, PT, SE, SI, UK**: None. **DK**: Economic needs test except for CSS stays of up to three months. **FI**: None, except: The natural person must demonstrate special knowledge relevant to the service being supplied. IP: **AT, BE, BG, CY, CZ, DK, ES, HU, IT, LT, RO, SK**: Economic needs test. **DE, EE, EL, FR, IE, LU, LV, MT, NL, PL, PT, SE, SI, UK**: None. **FI**: None, except: The natural person must demonstrate special knowledge relevant to the service being supplied. **HR**: Unbound.
Research and development Services (CPC 851, 852 excluding psychologists services [1], and 853)	CSS: **EU** except in **CZ, DK, SK**: None **EU** except in **NL, SE**: A hosting agreement with an approved research organisation is required. [2] **CZ, DK, SK**: Economic needs test. IP: **EU** except in **BE, CZ, DK, IT, SK**: None **EU** except in **NL, SE**: A hosting agreement with an approved research organisation is required. [3] **BE, CZ, DK, IT, SK**: Economic needs test.

[1] Part of CPC 85201, which is under medical and dental services.

[2] For all Member States of the European Union except UK and DK, the approval of the research organisation and the hosting agreement must meet the conditions set pursuant to Council Directive 2005/71/EC of 12 October 2005 on a specific procedure for admitting third-country nationals for the purposes of scientific research.

[3] For all Member States of the European Union except the UK and DK, the approval of the research organisation and the hosting agreement must meet the conditions set pursuant to Council Directive 2005/71/EC of 12 October 2005 on a specific procedure for admitting third-country nationals for the purposes of scientific research.

Sector or sub-sector	Description of reservations
Advertising services (CPC 871)	CSS: **AT, BG, CY, CZ, DK, EL, FI, HU, LT, LV, MT, RO, SK**: Economic needs test. **BE, DE, EE, ES, FR, HR, IE, IT, LU, NL, PL, PT, SE, SI, UK**: None. IP: **EU**: Unbound, except **NL**. **NL**: None.
Market research and opinion polling services (CPC 864)	CSS: **AT, BG, CY, CZ, DK, EL, FI, HR, LV, MT, RO, SI, SK**: Economic needs test. **BE, DE, EE, ES, FR, IE, IT, LU, NL, PL, SE, UK**: None. **HU, LT**: Economic needs test, except for public opinion polling services (CPC 86402), where: Unbound. **PT**: None, except for public opinion polling services (CPC 86402), where: Unbound. IP: **AT, BE, BG, CY, CZ, DK, EL, ES, FI, HR, IT, LV, MT, RO, SI, SK**: Economic needs test. **DE, EE, FR, IE, LU, NL, PL, SE, UK**: None. **HU, LT**: Economic needs test, except for public opinion polling services (CPC 86402), where: Unbound. **PT**: None, except for public opinion polling services (CPC 86402), where: Unbound.
Management consulting services (CPC 865)	CSS: **AT, BG, CY, CZ, HU, LT, RO, SK**: Economic needs test. **BE, DE, EE, EL, ES, FI, FR, HR, IE, IT, LU, LV, MT, NL, PL, PT, SE, SI, UK**: None. **DK**: Economic needs test, except for CSS stays of up to three months. IP: **AT, BE, BG, CZ, DK, ES, HR, HU, IT, LT, RO, SK**: Economic needs test. **CY, DE, EE, EL, FI, FR, IE, LU, LV, MT, NL, PL, PT, SE, SI, UK:** None.
Services related to management consulting (CPC 866)	CSS: **AT, BG, CY, CZ, LT, RO, SK**: Economic needs test. **BE, DE, EE, EL, ES, FI, FR, HR, IE, IT, LU, LV, MT, NL, PL, PT, SE, SI, UK**: None. **DK**: Economic needs test, except for CSS stays of up to three months. **HU**: Economic needs test, except for arbitration and conciliation services (CPC 86602), where: Unbound. IP: **AT, BE, BG, CZ, DK, ES, HR, IT, LT, RO, SK**: Economic needs test. **CY, DE, EE, EL, FI, FR, IE, LU, LV, MT, NL, PL, PT, SE, SI, UK**: None. **HU**: Economic needs test, except for arbitration and conciliation services (CPC 86602), where: Unbound.

Sector or sub-sector	Description of reservations
Technical testing and analysis services (CPC 8676)	CSS: **AT, BG, CY, CZ, FI, HU, LT, LV, MT, PT, RO, SK**: Economic needs test. **BE, DE, EE, EL, ES, FR, HR, IE, IT, LU, NL, PL, SE, SI, UK**: None. **DK**: Economic needs test, except for CSS stays of up to three months. IP: **EU**: Unbound, except **NL**. **NL**: None.
Related scientific and technical consulting services (CPC 8675)	CSS: **AT, CY, CZ, DK, FI, HU, LT, LV, MT, PT, RO, SK**: Economic needs test. **BE, EE, EL, ES, HR, IE, IT, LU, NL, PL, SE, SI, UK**: None. **DE**: Unbound for publicly appointed surveyors. Otherwise, Economic needs test. **FR**: None, except for 'surveying' operations relating to the establishment of property rights and to land law, where: Unbound. IP: **EU**: Unbound, except **NL**. **NL**: None.
Mining (CPC 883, advisory and consulting services only)	CSS: **AT, BG, CY, CZ, HU, LT, RO, SK**: Economic needs test. **BE, DE, EE, EL, ES, FI, FR, HR, IE, IT, LU, LV, MT, NL, PL, PT, SE, SI, UK**: None. **DK**: Economic needs test, except for CSS stays of up to three months. IP: **AT, BE, BG, CY, CZ, DK, ES, HU, IT, LT, PL, RO, SK**: Economic needs test. **DE, EE, EL, FI, FR, HR, IE, LU, LV, MT, NL, PT, SE, SI, UK**: None.
Maintenance and repair of vessels (part of CPC 8868)	CSS: **AT, BG, CY, CZ, DE, DK, FI, HU, IE, LT, MT, RO, SK**: Economic needs test. **BE, EE, EL, ES, FR, HR, IT, LU, LV, NL, PL, PT, SE, SI, UK**: None IP: **EU**: Unbound, except **NL**. **NL**: None.
Maintenance and repair of rail transport equipment (part of CPC 8868)	CSS: **AT, BG, CY, CZ, DE, DK, FI, HU, IE, LT, RO, SK**: Economic needs test. **BE, EE, EL, ES, FR, HR, IT, LU, LV, MT, NL, PL, PT, SE, SI, UK**: None. IP: **EU**: Unbound, except **NL**. **NL**: None.

Sector or sub-sector	Description of reservations
Maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment (CPC 6112, 6122, part of 8867 and part of 8868)	CSS: **AT, BG, CY, CZ, DE, DK, FI, HU, IE, LT, MT, RO, SK**: Economic needs test. **BE, EE, EL, ES, FR, HR, IT, LU, LV, NL, PL, PT, SE, SI, UK**: None. IP: **EU**: Unbound, except **NL**. **NL**: None.
Maintenance and repair of aircraft and parts thereof (part of CPC 8868)	CSS: **AT, BG, CY, CZ, DE, DK, FI, HU, IE, LT, RO, SK**: Economic needs test. **BE, EE, EL, ES, FR, HR, IT, LU, LV, MT, NL, PL, PT, SE, SI, UK**: None. IP: **EU**: Unbound, except **NL**. **NL**: None.
Maintenance and repair of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods ([1]) (CPC 633, 7545, 8861, 8862, 8864, 8865 and 8866)	CSS: **AT, BG, CY, CZ, DE, DK, HU, IE, LT, RO, SK**: Economic needs test. **BE, EE, EL, ES, FR, HR, IT, LU, LV, MT, NL, PL, PT, SE, SI, UK**: None. **FI**: Unbound, except in the context of an after-sales or after-lease contract, where: the length of stay is limited to six months; for maintenance and repair of personal and household goods (CPC 633): Economic needs test. IP: **EU**: Unbound, except **NL**. **NL**: None.
Translation and interpretation services (CPC 87905, excluding official or certified activities)	CSS: **AT, BG, CZ, DK, FI, HU, IE, LT, LV, RO, SK**: Economic needs test. **BE, DE, EE, EL, ES, FR, HR, IT, LU, MT, NL, PL, PT, SE, SI, UK**: None. IP: **AT, BE, BG, CZ, DK, EL, ES, FI, HU, IE, IT, LT, RO, SK**: Economic needs test. **CY, DE, EE, FR, LU, LV, MT, NL, PL, PT, SE, SI, UK**: None. **HR**: Unbound.
Telecommunication services (CPC 7544, advisory and consulting services only)	CSS: **AT, BG, CY, CZ, HU, LT, RO, SK**: Economic needs test. **BE, DE, EE, EL, ES, FI, FR, HR, IE, IT, LU, LV, MT, NL, PL, PT, SE, SI, UK**: None. **DK**: Economic needs test, except for CSS stays of up to three months.

([1]) Maintenance and repair services of office machinery and equipment including computers (CPC 845) are under computer services.

Sector or sub-sector	Description of reservations
	IP: **AT, BE, BG, CY, CZ, DK, ES, HU, IT, LT, RO, SK**: Economic needs test. **DE, EE, EL, FI, FR, HR, IE, LU, LV, MT, NL, PL, PT, SE, SI, UK**: None.
Postal and courier services (CPC 751, advisory and consulting services only)	CSS: **AT, BG, CY, CZ, FI, HU, LT, RO, SK**: Economic needs test. **BE, DE, EE, EL, ES, FR, HR, IE, IT, LU, LV, MT, NL, PL, PT, SE, SI, UK**: None. **DK**: Economic needs test, except for CSS stays of up to three months. IP: **AT, BE, BG, CY, CZ, DK, ES, FI, HU, IT, LT, RO, SK**: Economic needs test. **DE, EE, EL, FR, HR, IE, LU, LV, MT, NL, PL, PT, SE, SI, UK**: None.
Construction and related engineering services (CPC 511, 512, 513, 514, 515, 516, 517 and 518. BG: CPC 512, 5131, 5132, 5135, 514, 5161, 5162, 51641, 51643, 51644, 5165 and 517)	CSS: **EU**: Unbound except in **BE, CZ, DK, ES, FR, NL** and **SE**. **BE, DK, ES, NL, SE**: None. **CZ**: Economic needs test. **FR**: Unbound, except for technicians, where: the work permit is delivered for a period not exceeding six months. Compliance with an economic needs test is required. IP: **EU**: Unbound, except **NL**. **NL**: None.
Site investigation work (CPC 5111)	CSS: **AT, BG, CY, CZ, FI, HU, LT, LV, RO, SK**: Economic needs test. **BE, DE, EE, EL, ES, FR, HR, IE, IT, LU, MT, NL, PL, PT, SE, SI, UK**: None. **DK**: Economic needs test, except for CSS stays of up to three months. IP: **EU**: Unbound.
Higher education services (CPC 923)	CSS: **EU** except in **LU, SE**: Unbound. **LU**: Unbound, except for university professors, where: None. **SE**: None, except for publicly funded and privately funded educational services suppliers with some form of State support, where: Unbound. IP: **EU** except in **SE**: Unbound. **SE**: None, except for publicly funded and privately funded educational services suppliers with some form of State support, where: Unbound.

Sector or sub-sector	Description of reservations
Agriculture, hunting and forestry related services (CPC 881, advisory and consulting services only)	CSS: **EU** except in **BE, DE, DK, ES, FI, HR** and **SE**: Unbound **BE, DE, ES, HR, SE**: None **DK**: Economic needs test. **FI**: Unbound, except for advisory and consulting services relating to forestry, where: None. IP: **EU**: Unbound.
Environmental services (CPC 9401, 9402, 9403, 9404, part of 94060, 9405, part of 9406 and 9409)	CSS: **AT, BG, CY, CZ, DE, DK, EL, HU, LT, LV, RO, SK**: Economic needs test. **BE, EE, ES, FI, FR, HR, IE, IT, LU, MT, NL, PL, PT, SE, SI, UK**: None. IP: **EU**: Unbound.
Insurance and insurance related services (advisory and consulting services only)	CSS: **AT, BG, CY, CZ, FI, LT, RO, SK**: Economic needs test. **BE, DE, EE, EL, ES, FR, HR, IE, IT, LU, LV, MT, NL, PL, PT, SE, SI, UK**: None. **DK**: Economic needs test except for CSS stays of up to three months. **HU**: Unbound. IP: **AT, BE, BG, CY, CZ, DK, ES, FI, IT, LT, PL, RO, SK**: Economic needs test. **DE, EE, EL, FR, HR, IE, LU, LV, MT, NL, PT, SE, SI, UK**: None. **HU**: Unbound.
Other financial services (advisory and consulting services only)	CSS: **AT, BG, CY, CZ, FI, LT, RO, SK**: Economic needs test. **BE, DE, ES, EE, EL, FR, HR, IE, IT, LU, LV, MT, NL, PL, PT, SE, SI, UK**: None. **DK**: Economic needs test, except for CSS that stays of up to three months. **HU**: Unbound. IP: **AT, BE, BG, CY, CZ, DK, ES, FI, IT, LT, PL, RO, SK**: Economic needs test. **DE, EE, EL, FR, HR, IE, LU, LV, MT, NL, PT, SE, SI, UK**: None. **HU**: Unbound.
Transport (CPC 71, 72, 73, and 74, advisory and consulting services only)	CSS: **AT, BG, CY, CZ, HU, LT, RO, SK**: Economic needs test. **BE**: Unbound. **DE, EE, EL, ES, FI, FR, HR, IE, IT, LU, LV, MT, NL, PL, PT, SE, SI, UK**: None. **DK**: Economic needs test, except for CSS stays of up to three months.

Sector or sub-sector	Description of reservations
	IP: **AT, BG, CZ, DK, ES, HU, IT, LT, RO, SK**: Economic needs test. **BE**: Unbound. **CY, DE, EE, EL, FI, FR, HR, IE, LU, LV, MT, NL, PT, SE, SI, UK**: None. **PL**: Economic needs test, except for air transport, where: None.
Travel agencies and tour operators services (including tour managers ([1])) (CPC 7471)	CSS: **AT, CY, CZ, DE, EE, ES, FR, HR, IT, LU, NL, PL, SE, SI, UK**: None. **BE, IE**: Unbound, except for tour managers, where: None. **BG, EL, FI, HU, LT, LV, MT, PT, RO, SK**: Economic needs test. **DK**: Economic needs test, except for CSS stays of up to three months. IP: **EU**: Unbound.
Tourist guides services (CPC 7472)	CSS: **AT, BE, BG, CY, CZ, DE, DK, EE, FI, FR, EL, HU, IE, IT, LU, LV, MT, RO, SI, SK**: Economic needs test. **ES, HR, LT, PL, PT**: Unbound. **NL, SE, UK**: None. IP: **EU**: Unbound.
Manufacturing (CPC 884, and 885, advisory and consulting services only)	CSS: **AT, BG, CY, CZ, HU, LT, RO, SK**: Economic needs test. **BE, DE, EE, EL, ES, FI, FR, HR, IE, IT, LU, LV, MT, NL, PL, PT, SE, SI, UK**: None. **DK**: Economic needs test, except for CSS stays of up to three months. IP: **AT, BE, BG, CY, CZ, DK, ES, HU, IT, LT, PL, RO, SK**: Economic needs test. **DE, EE, EL, FI, FR, HR, IE, LU, LV, MT, NL, PT, SE, SI, UK**: None.

Schedule of Japan

Contractual service suppliers and independent professionals

1. Contractual service suppliers and independent professionals of the European Union are allowed to engage in business activities of supplying services during their temporary stay in Japan which correspond to:

   (a) activities which require technology or knowledge at an advanced level pertinent to natural sciences, including physical sciences and engineering, or to human sciences, including jurisprudence, economics, business management and accounting, or activities which require ideas and sensitivity based on culture of a country other than Japan, recognised under the status of residence of 'Engineer/Specialist in Humanities/International Services' provided for in the Immigration Control and Refugee Recognition Act (Cabinet Order No.319 of 1951);

   (b) activities for research, guidance of research, or education at a university in Japan, an equivalent educational institution in Japan, or a college of technology in Japan, recognised under the status of residence of 'Professor' provided for in the Immigration Control and Refugee Recognition Act;

([1]) Services suppliers whose function is to accompany a tour group of a minimum of 10 natural persons, without acting as guides in specific locations.

(c) legal services supplied by the following persons, who must be qualified as specified under the laws and regulations of Japan:

(i) a lawyer qualified as 'Bengoshi';

(ii) a patent attorney qualified as 'Benrishi';

(iii) a maritime procedure agent qualified as 'Kaijidairishi';

(iv) a judicial scrivener qualified as 'Shiho-Shoshi';

(v) an administrative scrivener qualified as 'Gyosei-Shoshi';

(vi) a certified social insurance and labour consultant qualified as 'Shakai-Hoken-Romushi'; or

(vii) a land and house surveyor qualified as 'Tochi-Kaoku-Chosashi';

(d) legal advisory services on law of jurisdiction where the service supplier is a qualified lawyer and is qualified as 'Gaikokuho-Jimu-Bengoshi' under the laws and regulations of Japan;

(e) accounting, auditing and bookkeeping services supplied by an accountant qualified as 'Koninkaikeishi' under the laws and regulations of Japan; or

(f) taxation services supplied by a tax accountant qualified as 'Zeirishi' under the laws and regulations of Japan.

2. The 'activities which require technology or knowledge at an advanced level pertinent to natural or human sciences' referred to in subparagraph 1(a) means activities in which the natural person may not be able to engage without the application of specialised technology or knowledge of natural or human sciences acquired by that person, in principle, by completing college education (i.e. bachelor's degree, associate's degree awarded through graduating from a junior college, or their equivalents) or higher education.

3. The limitations of business activities referred to in paragraph 1 are specified in Appendix IV.

4. The permissible length of stay in Japan for contractual service suppliers and independent professionals of the European Union shall be a period of up to five years.

Accompanying spouse and children

5. Entry and temporary stay in Japan shall be granted to a spouse and children accompanying a natural person of the European Union who has been granted entry and temporary stay in Japan pursuant to paragraphs 1 to 4, in principle for the same period as the period of the temporary stay in Japan granted to that natural person, provided that those spouse and children concerned obtain maintenance from the natural person and engage in daily activities recognised under the status of residence of 'Dependent' provided for in the Immigration Control and Refugee Recognition Act.

6. A spouse who has been granted the entry and temporary stay in Japan pursuant to paragraph 5 may, upon application, have his or her status of residence changed to that under which he or she is allowed to work, subject to the approval of the Government of Japan in accordance with the Immigration Control and Refugee Recognition Act.

7. For the purposes of this Schedule, 'spouse' or 'children' means a spouse or children recognised as such in accordance with the laws and regulations of Japan.

APPENDIX IV

LIMITATIONS OF BUSINESS ACTIVITIES OF CONTRACTUAL SERVICE SUPPLIERS AND INDEPENDENT PROFESSIONALS IN JAPAN [1]

Sector or subsector	Limitations
Legal services, as referred to in subparagraph 1(c) of the Schedule of Japan of Annex IV (CPC 861**)	None
Legal advisory services, as referred to in subparagraph 1(d) of the Schedule of Japan of Annex IV (CPC 861**)	None
Accounting, auditing and bookkeeping services, as referred to in subparagraph 1(e) of the Schedule of Japan of Annex IV (CPC 862**)	None
Taxation services, as referred to in subparagraph 1(f) of the Schedule of Japan of Annex IV (CPC 863**)	None
Architectural services (CPC 8671)	None
Engineering services (CPC 8672)	None
Integrated engineering services (CPC 8673)	None
Urban planning services and landscape architectural services (CPC 8674)	None
Computer and related services (CPC 84)	None
Research and experimental development services on natural sciences and engineering (CPC 8510)	None
Research and experimental development services on social sciences and humanities (CPC 8520)	None
Interdisciplinary research and experimental development services (CPC 8530)	None
Sale or leasing services of advertising space or time (CPC 8711)	None
Planning, creating and placement services of advertising (CPC 8712)	None

[1] Alphabets indicated against individual sectors or sub-sectors and numbers in brackets are references to the Services Sectoral Classification List (WTO Document MTN.GNS/W/120, dated 10 July 1991) and the CPC. These alphabetical and numerical divisions are indicated to enhance the clarity of the description of specific commitments, but shall not be construed as being a part of the specific commitments. The use of '**' against individual CPC codes indicates that the specific commitment for that code does not extend to the total range of services covered under that code. This list of sectors or subsectors is based on the categories of the statuses of residence under the Immigration Control and Refugee Recognition Act of Japan (Cabinet Order No 319 of 1951).

Sector or subsector	Limitations
Other advertising services (CPC 8719)	None
Market research and public opinion polling services (CPC 8640)	None
Management consulting services (CPC 8650)	None
Services related to management consulting (CPC 8660)	None
Technical testing and analysis services (CPC 8676)	None
Engineering related scientific and technical consulting services (CPC 8675)	None
Maintenance and repair of equipment (excluding vessels, aircrafts and other transport equipment) (CPC 633, 8861-8866)	None
Trade fair and exhibition organisation services (CPC 87909**)	None
Translation and interpretation services (CPC 87905)	None
Specialty design services (CPC 87907)	None
Radio and television transmission services (CPC 7524**)	For greater certainty, activities recognised under the status of residence of 'Entertainer' are not included.
General construction work for buildings (CPC 512)	None
General construction work for civil engineering (CPC 513)	None
Installation and assembly work (CPC 514, 516)	None
Building completion and finishing work (CPC 517)	None
Other construction related services — Pre-erection work at construction sites (CPC511) — Special trade construction work (CPC515) — Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator (CPC518)	None

Sector or subsector	Limitations
Adult education services (CPC 924**)	Limited to language instruction education in private enterprises
Other education services (CPC 929**)	Limited to language instruction education in private enterprises
Sewage services (CPC 9401)	None
Refuse disposal services (CPC 9402)	None
Cleaning services of exhaust gases (CPC 9404)	None
Noise abatement services (CPC 9405)	None
Nature and landscape protection services (CPC 9406)	None
Other environmental protection services (CPC 9409)	None
Travel agency and tour operator services (CPC 7471)	None
Tourist guide services (CPC 7472)	None

ANNEX 8-C

UNDERSTANDING ON MOVEMENT OF NATURAL PERSONS FOR BUSINESS PURPOSES

Procedural commitments related to entry and temporary stay

1. The Parties should ensure that the processing of applications for entry and temporary stay pursuant to their respective commitments in this Agreement follows good administrative practice. To that effect:

   (a) the Parties shall ensure that fees charged by competent authorities for the processing of applications for the entry and temporary stay do not unduly impair or delay trade in goods or services or establishment or operation under this Agreement;

   (b) subject to the competent authorities' discretion, documents required from the applicant for applications for the grant of entry and temporary stay of short-term visitors for business purposes should be commensurate with the purpose for which they are collected;

   (c) complete applications for the grant of entry and temporary stay shall be processed as expeditiously as possible;

   (d) the competent authorities of a Party shall endeavour to provide, without undue delay, information in response to any reasonable request from an applicant concerning the status of an application;

   (e) if the competent authorities of a Party require additional information from the applicant in order to process the application, they shall endeavour to notify, without undue delay, the applicant of the required additional information;

   (f) the competent authorities of a Party shall notify the applicant of the outcome of the application promptly after a decision has been taken; if the application is approved, the competent authorities of a Party shall notify the applicant of the period of stay and other relevant terms and conditions; if the application is denied, the competent authorities of a Party shall, upon request or upon their own initiative, make available to the applicant information on any available review or appeal procedures; and

   (g) the Parties shall endeavour to accept and process applications in electronic format.

Additional procedural commitments applying to intra-corporate transferees and their family members ([1])

2. The competent authorities in the European Union shall adopt a decision on the application for entry and temporary stay of an intra-corporate transferee, or a renewal of it, and shall notify the decision to the applicant in writing, in accordance with the notification procedures under the relevant laws and regulations, as soon as possible but not later than 90 days from the date on which the complete application was submitted.

3. To the extent practicable, the competent authorities of Japan shall adopt a decision on the application for an entry visa of an intra-corporate transferee, or for an extension permit of an intra-corporate transferee, and shall notify the decision to the applicant in writing within a period of time not exceeding 90 days after the submission of a complete application or, where applicable, after the submission of a complete application relating to the entry and temporary stay prior to the application requesting entry visa as defined in paragraph 4. Where it is not practicable for a decision to be made within 90 days, the competent authorities of Japan shall endeavour to make the decision within a reasonable period of time thereafter.

4. For the purposes of this Annex, 'application relating to the entry and temporary stay prior to the application requesting entry visa' means an application requesting a Certificate of Eligibility. The period between the date when the Certificate of Eligibility is issued and the date of the applicant's request for an entry visa is not included within the period of 90 days mentioned above.

5. Where the information or documentation for the application is incomplete, the competent authorities shall endeavour to notify the applicant within a reasonable period of time of the additional information that is required and set a reasonable deadline for providing it. The period referred to in paragraphs 2 and 3 shall be suspended until the competent authorities have received the required additional information.

([1]) Paragraphs 2, 5 and 6 do not apply to the Member States of the European Union that are not subject to the application of Directive 2014/66/EU of the European Parliament and of the Council of 15 May 2014 on the conditions of entry and residence of third-country nationals in the framework of an intra-corporate transfer (hereinafter referred to in this Annex as 'the ICT Directive').

6. The European Union shall:

   (a) extend to family members of a Japanese national who is an intra-corporate transferee to the European Union the rights granted to family members of an intra-corporate transferee pursuant to Article 19 of the ICT Directive; and

   (b) grant a Japanese national who is an intra-corporate transferee to the European Union a right of intra-European Union mobility, in accordance with the ICT Directive.

Cooperation on return and readmission

7. The Parties acknowledge that the enhanced movement of natural persons following from paragraphs 1 to 6 requires full cooperation on return and readmission of natural persons staying in a Party in contravention of its rules for entry and temporary stay.

ANNEX 10

GOVERNMENT PROCUREMENT

PART 1

Relevant provisions of the GPA referred to in Article 10.2

Article I (Definitions)

Article II (Scope and Coverage)

Article III (Security and General Exceptions)

Article IV (General Principles)

Article VI (Information on the Procurement System)

Article VII (Notices)

Article VIII (Conditions for Participation)

Article IX (Qualification of Suppliers)

Article X (Technical Specifications and Tender Documentation)

Article XI (Time-Periods)

Article XII (Negotiation)

Article XIII (Limited Tendering)

Article XIV (Electronic Auctions)

Article XV (Treatment of Tenders and Awarding of Contracts)

Paragraphs 1 to 3 of Article XVI (Transparency of Procurement Information)

Article XVII (Disclosure of Information)

Article XVIII (Domestic Review Procedures)

PART 2

Scope of application

SECTION A

European Union

In accordance with Articles 10.2 and 10.3, Chapter 10 applies, in addition to the procurement covered by the annexes of the European Union to Appendix I to the GPA, to the procurement covered by this Section other than procurement by the entities set out in paragraph 2 which are subject to the rules specified in Note (b) to that paragraph.

The Notes in Annexes 1 to 7 of the European Union to Appendix I to the GPA also apply to the procurement covered by this Section, unless otherwise provided for in this Section.

1. Central government authorities

   Procurement of goods and services as set out in Annexes 4 to 6 of the European Union to Appendix I to the GPA, and in paragraphs 4 and 5 of this Section, by the following central government entities of the Member States of the European Union:

   (1) National office 'Fire Safety and Protection of the Population' (Bulgaria)

   (2) Agence pour la garantie du droit des mineurs (France)

   (3) Ecole du Louvre (France)

   (4) Agence française de lutte contre le dopage (France)

   (5) Autorité de sûreté nucléaire (France)

   (6) Commission d'accès aux documents administratifs (France)

   (7) Commission nationale du débat public (France)

   (8) Commission des Participations et des transferts (France)

   (9) Commission de la sécurité des consommateurs (France)

(10) Commission des sondages (France)

(11) Conseil supérieur de l'audiovisuel (France)

(12) Ministère d'État (Luxembourg)

(13) Úrad jadrového dozoru Slovenskej republiky (Slovakia)

with regard to procurement equal to or above the following thresholds:

(i) 130,000 SDR for procurement of goods and services

(ii) 5,000,000 SDR for procurement of construction services (CPC 51)

2. Sub-central government authorities

Local administrative units as defined in Annex III to Regulation (EC) No 1059/2003 of the European Parliament and of the Council of 26 May 2003 on the establishment of a common classification of territorial units for statistics (NUTS), with a population of between 200,000 and 499,999 inhabitants

Procurement of goods and services as set out in Annexes 4 and 5 of the European Union to the Appendix I to the GPA, and in paragraphs 4 and 5 of this Section by the entities referred to in the previous sentence equal to or above the following thresholds:

(i) 200,000 SDR for procurement of goods and services

(ii) 400,000 SDR for procurement of goods and services listed in paragraph 4 of this Section

Notes to paragraph 2:

(a) The number of inhabitants of a local administrative unit is determined through the data transmitted annually by each Member State to the European Commission pursuant to Article 4 of Regulation (EC) No 1059/2003, which are published by EUROSTAT on the following website: http://ec.europa.eu/eurostat/web/nuts/local-administrative-units.

(b) The commitment with regard to procurement covered by this paragraph, applies solely to the application of the general principles as set out in paragraphs 1 and 2 of Article IV of the GPA, as well as to the application of provisions relating to the access to domestic review procedures in Article XVIII of the GPA and Articles 10.3 to 10.12.

3. Bodies governed by public law that are hospitals or universities

Procurement of goods and services as set out in Annexes 4 to 6 of the European Union to Appendix I to the GPA, and in paragraphs 4 and 5 of this Section, by bodies governed by public law, as defined in paragraph 2.a of Annex 2 of the European Union to Appendix I to the GPA, that are hospitals or universities provided that the value of those procurements equals or exceeds the following thresholds:

(i) 200,000 SDR for procurement of goods and services

(ii) 5,000,000 SDR for procurement of construction services (CPC 51)

The bodies governed by public law that are hospitals or universities and qualify as covered entities are described for each Member State of the European Union as body or by category in the following indicative list:

BELGIUM

— Centre hospitalier de Mons

— Centre hospitalier de Tournai

— Centre hospitalier universitaire de Liège

— Fonds de Construction d'Institutions hospitalières et médico-sociales de la Communauté française

— Het Gemeenschapsonderwijs

— Institutions universitaires de droit public relevant de la Communauté flamande – Universitaire instellingen van publiek recht afangende van de Vlaamse Gemeenschap

— Institutions universitaires de droit public relevant de la Communauté française – Universitaire instellingen van publiek recht afhangende van de Franse Gemeenschap

— Openbaar psychiatrisch Ziekenhuis-Geel

— Openbaar psychiatrisch Ziekenhuis-Rekem

— Universitair Ziekenhuis Gent

— Vlaamse Hogescholenraad

— Vlaamse interuniversitaire Raad

BULGARIA

(1) State Universities, established pursuant to Article 13 of the 'Закона за висшето образование' (обн., ДВ, бр.112/27.12.1995):

— Аграрен университет – Пловдив (Agricultural University – Plovdiv)

— Великотърновски университет 'Св. св. Кирил и Методий' (St. Cyril and St. Methodius University of Veliko Tarnovo)

— Висше военноморско училище 'Н. Й. Вапцаров' – Варна (N. Y. Vaptsarov Naval Academy – Varna)

— Висше строително училище 'Любен Каравелов' – София (Civil Engineering Higher School 'Lyuben Karavelov' – Sofia)

— Висше транспортно училище 'Тодор Каблешков' – София (Higher School of Transport 'Todor Kableshkov' – Sofia)

— Икономически университет – Варна (University of Economics – Varna)

— Лесотехнически университет - София (University of Forestry – Sofia)

— Медицински университет 'Проф. д-р Параскев Иванов Стоянов' – Варна (Medical University 'Prof. D-r Paraskev Stoyanov' – Varna)

— Медицински университет – Плевен (Medical University – Pleven)

— Медицински университет – Пловдив (Medical University – Plovdiv)

— Медицински университет – София (Medical University – Sofia)

— Минно-геоложки университет 'Св. Иван Рилски' – София (University of Mining and Geology 'St. Ivan Rilski' – Sofia)

— Национален военен университет 'Васил Левски' – Велико Търново (National Military University 'Vasil Levski' – Veliko Tarnovo)

— Пловдивски университет 'Паисий Хилендарски' (Plovdiv University 'Paisiy Hilendarski')

— Русенски университет 'Ангел Кънчев' (Ruse University 'Angel Kanchev')

— Софийски университет 'Св. Климент Охридски' (Sofia University 'St. Kliment Ohridski')

— Специализирано висше училище по библиотекознание и информационни технологии – София (Specialised Higher School on Library Science and Information Technologies – Sofia)

— Технически университет – Варна (Technical University – Varna)

— Технически университет – Габрово (Technical University – Gabrovo)

— Технически университет – София (Technical University – Sofia)

— Тракийски университет - Стара Загора (Trakia University – Stara Zagora)

— Университет 'Проф. д-р Асен Златаров' – Бургас (University 'Prof. D-r Asen Zlatarov' – Burgas)

— Университет за национално и световно стопанство – София (University of National and World Economy – Sofia)

— Университет по архитектура, строителство и геодезия – София (University of Architecture, Civil Engineering and Geodesy – Sofia)

— Университет по хранителни технологии – Пловдив (University of Food Technologies – Plovdiv)

— Химико-технологичен и металургичен университет - София (University of Chemical Technology and Metallurgy – Sofia)

— Шуменски университет 'Епископ Константин Преславски' (Shumen University 'Konstantin Preslavski')

— Югозападен университет 'Неофит Рилски' – Благоевград (South-West University 'Neofit Rilski' – Blagoevgrad)

(2) State or municipal medical institutions referred to in Article 3(1) of the 'Закона за лечебните заведения' (обн., ДВ, бр.62/9.7.1999)

(3) Medical institutions referred to in Article 5(1) of the 'Закона за лечебните заведения' (обн., ДВ, бр.62/9.7.1999):

— Болница 'Лозенец' (Hospital 'Lozenets')

— Лечебни заведения към Министерството на правосъдието (Medical institutions to the Ministry of Justice)

— Лечебни заведения към Министерството на транспорта (Medical institutions to the Ministry of Transport)

(4) Legal persons of a non-commercial character established for the purpose of meeting needs of general interest providing health services or higher education services or carrying out research activities pursuant to the 'Закона за юридическите лица с нестопанска цел' (обн., ДВ, бр.81/6.10.2000), and satisfying the conditions of paragraph 1, item 21 of the 'Закона за обществените поръчки' (обн., ДВ, бр. 28/6.4.2004)

CZECH REPUBLIC

Universities and other legal entities established by a special Act which for their operation and in compliance with budget regulations use money from the state budget, state funds, contributions of international institutions, district authority budget, or budgets of self- governing territorial divisions, and providing health services or higher education services or carrying out research activities.

DENMARK

Categories:

(1) Andre forvaltningssubjekter (other public administrative bodies) providing health services or higher education services or carrying out research activities

(2) Universiteterne, jf. lovbekendtgørelse nr. 1368 af 7. december 2007 af lov om universiteter (Universities, see Consolidation Act nr. 1368 of 7 December 2007 on universities)

GERMANY

Categories:

Authorities, establishments and foundations governed by public law and created by federal, state or local authorities providing health services or higher education services or carrying out research activities:

(1) Authorities

— Wissenschaftliche Hochschulen – (universities)

(2) Establishments and foundations

Non-industrial and non-commercial establishments subject to state control and providing health services or higher education services or carrying out research activities:

— Rechtsfähige Bundesanstalten – (Federal institutions having legal capacity)

— Wohlfahrtsstiftungen – (welfare foundations)

ESTONIA

— Eesti Kunstiakadeemia

— Eesti Muusika- ja Teatriakadeemia

— Eesti Maaülikool

— Keemilise ja Bioloogilise Füüsika Instituut

— Tallinna Ülikool

— Tallinna Tehnikaülikool

— Tartu Ülikool

IRELAND

Categories:

(1) Hospitals and similar institutions of a public character

(2) Colleges and educational institutions of a public character

(3) Agencies established to provide health services or higher education services or carry out research activities e.g. Institute of Public Administration, Economic and Social Research Institute, etc.

(4) Other public bodies falling within the definition of a body governed by public law and providing health services or higher education services or carrying out research activities.

GREECE

Categories:

(1) Public entities providing health services or higher education services or carrying out research activities

(2) Legal persons governed by private law which are State-owned or which regularly receive at least 50 per cent of their annual budget in the form of State subsidies, pursuant to the applicable rules, or in which the State has a capital holding of at least 51 per cent and providing health services or higher education services or carrying out research activities

(3) Legal persons governed by private law which are owned by legal persons governed by public law, by local authorities of any level, by local associations of 'communes' (local administrative areas) or by public enterprises or entities, or by legal persons as referred to in point 2 or which regularly receive at least 50 per cent of their annual budget in the form of subsidies from such legal persons, pursuant to the applicable rules or to their own articles of association, or legal persons as referred to above which have a capital holding of at least 51 per cent in such legal persons governed by public law and providing health services or higher education services or carrying out research activities

SPAIN

Categories:

(1) Bodies and entities governed by public law which are subject to the 'Ley 30/2007, de 30 de octubre, de Contratos del sector público', (Spanish State legislation on procurement), in accordance with its Article 3, other than those which are part of the Administración General del Estado (general national administration), the Administración de las Comunidades Autónomas (administration of the autonomous regions) and the Corporaciones Locales (local authorities) and providing health services or carrying out research activities

(2) Entidades Gestoras y los Servicios Comunes de la Seguridad Social (administrative entities and common services of the health and social services)

FRANCE

Categories:

(1) National public bodies:

— Écoles d'architecture

— Groupements d'intérêt public, for example: Agence EduFrance, ODIT France (observation, développement et ingénierie touristique), Agence nationale de lutte contre l'illettrisme

(2) Administrative public bodies at regional, departmental and local level:

— Établissements publics hospitaliers, for example: l'Hôpital Départemental Dufresne-Sommeiller

CROATIA

(1) Higher education public institutions

(2) Clinical hospitals

(3) Clinical hospital centres

(4) Clinics

(5) National and University Library

(6) General hospitals

(7) Polyclinics

(8) Special hospitals

(9) University Computing Centre

ITALY

Categories:

(1) Università statali, gli istituti universitari statali, i consorzi per i lavori interessanti le università (State universities, State university institutes, consortia for university development work)

(2) Istituti superiori scientifici e culturali, osservatori astronomici, astrofisici, geofisici o vulcanologici (higher scientific and cultural institutes, astronomical, astrophysical, geophysical or vulcanological oberservatories)

(3) Enti preposti a servizi di pubblico interesse (organisations providing health services or higher education services or carrying out research activities services in the public interest)

CYPRUS

— Ανοικτό Πανεπιστήμιο Κύπρου

— Πανεπιστήμιο Κύπρου

— Τεχνολογικό Πανεπιστήμιο Κύπρου

— Ογκολογικό Κέντρο της Τράπεζας Κύπρου

— Ινστιτούτο Γενετικής και Νευρολογίας

— Ίδρυμα Κρατικών Υποτροφιών Κύπρου

— Ευρωπαϊκό Ινστιτούτο Κύπρου

— Ίδρυμα Τεχνολογίας Κύπρου

— Ίδρυμα Προώθησης Έρευνας

— Ίδρυμα Ενέργειας Κύπρου

LATVIA

Subjects of private law which make purchases according to 'Publisko iepirkumu likuma prasībām' and provide health services or higher education services or carry out research activities

LITHUANIA

(1) Establishments of research and education (higher education institutions, establishments of scientific research, research and technology parks as well as other establishments and institutions, the activity of which pertains to evaluation or organisation of research and education)

(2) Higher education establishments

(3) National establishments of the Lithuanian health care system (individual health care protection establishments, public health protection establishments, establishments of pharmaceutical activities and other health care establishments, etc.)

(4) Other public and private persons in accordance with the conditions provided for in Article 4 (2) of the Law on Public Procurement ('Valstybės žinios'(Official Gazette) No. 84-2000, 1996; No 4-102, 2006) providing health services or higher education services or carrying out research activities

LUXEMBOURG

Établissements publics placés sous la surveillance des communes.

HUNGARY

Bodies:

— Egyes költségvetési szervek (certain budgetary organs providing health services or higher education services or carrying out research activities)

— Az elkülönített állami pénzalapok kezelője (managing bodies of the separate state funds providing health services or higher education services or carrying out research activities)

— A közalapítványok (public foundations providing health services or higher education services or carrying out research activities)

Categories:

(1) Organisations established for the purpose of meeting needs in the general interest, not having an industrial or commercial character, and controlled by public entities, or financed, for the most part, by public entities (from public budget) and providing health services or higher education services or carrying out research activities

(2) Organisations established by law determining their public tasks and operation, controlled by public entities, or financed, for the most part, by public entities from public budget and providing health services or higher education services or carrying out research activities

(3) Organisations established by public entities for the purpose of providing health services or higher education services or carrying out research activities and controlled by the public entities

MALTA

— Institutions under Ministeru tal-Edukazzjoni, Żgħażagħ u Impjiegi (Ministry of Education, Youth and Employment)
  — Junior College
  — Kulleġġ Malti għall-Arti, Xjenza u Teknoloġija (Malta College of Arts Science and Technology)
  — Università` ta' Malta (University of Malta)
  — Fondazzjoni għall-Istudji Internazzjonali (Foundation for International Studies)
— Institutions under Ministeru tas-Saħħa, l-Anzjani u Kura fil-Komunità (Ministry of Health, the Elderly and Community Care)
  — Sptar Zammit Clapp (Zammit Clapp Hospital)
  — Sptar Mater Dei (Mater Dei Hospital)
  — Sptar Monte Carmeli (Mount Carmel Hospital)
  — Awtorità dwar il-Mediċini (Medicines Authority)

NETHERLANDS

Bodies:

— Institutions under the Ministry of Agriculture, Nature and Food Quality
  — Universiteit Wageningen – (Wageningen University and Research Centre)
  — Stichting DLO – (Agricultural Research Department)
— Institutions under the Ministerie van Onderwijs, Cultuur en Wetenschap (Ministry of Education, Culture and Science)

The competent authorities of:

(1) Public or publicly funded public private institutions within the meaning of the 'Wet Educatie en Beroepsonderwijs' (Law on Education and Vocational Education)

(2) Publicly funded universities and higher education institutions, the Open University, and the university hospitals, within the meaning of the 'Wet op het hoger onderwijs en wetenschappelijk onderzoek' (Law on Higher Education and Scientific Research)

AUSTRIA

All bodies under the budgetary control of 'the Rechnungshof' (Court of Auditors), except those of an industrial or commercial nature, and providing health services or higher education services or carrying out research activities.

POLAND

(1) Public universities and academic schools:
  — Uniwersytet w Białymstoku
  — Uniwersytet w Gdańsku
  — Uniwersytet Śląski
  — Uniwersytet Jagielloński w Krakowie
  — Uniwersytet Kardynała Stefana Wyszyńskiego
  — Katolicki Uniwersytet Lubelski
  — Uniwersytet Marii Curie-Skłodowskiej
  — Uniwersytet Łódzki
  — Uniwersytet Opolski
  — Uniwersytet im. Adama Mickiewicza
  — Uniwersytet Mikołaja Kopernika
  — Uniwersytet Szczeciński
  — Uniwersytet Warmińsko-Mazurski w Olsztynie
  — Uniwersytet Warszawski
  — Uniwersytet Rzeszowski

— Uniwersytet Wrocławski
— Uniwersytet Zielonogórski
— Uniwersytet Kazimierza Wielkiego w Bydgoszczy
— Akademia Techniczno-Humanistyczna w Bielsku-Białej
— Akademia Górniczo-Hutnicza im. St Staszica w Krakowie
— Politechnika Białostocka
— Politechnika Częstochowska
— Politechnika Gdańska
— Politechnika Koszalińska
— Politechnika Krakowska
— Politechnika Lubelska
— Politechnika Łódzka
— Politechnika Opolska
— Politechnika Poznańska
— Politechnika Radomska im. Kazimierza Pułaskiego
— Politechnika Rzeszowska im. Ignacego Łukasiewicza
— Politechnika Szczecińska
— Politechnika Śląska
— Politechnika Świętokrzyska
— Politechnika Warszawska
— Politechnika Wrocławska
— Akademia Morska w Gdyni
— Wyższa Szkoła Morska w Szczecinie
— Akademia Ekonomiczna im. Karola Adamieckiego w Katowicach
— Akademia Ekonomiczna w Krakowie
— Akademia Ekonomiczna w Poznaniu
— Szkoła Główna Handlowa
— Akademia Ekonomiczna im. Oskara Langego we Wrocławiu
— Akademia Pedagogiczna im. KEN w Krakowie
— Akademia Pedagogiki Specjalnej im. Marii Grzegorzewskiej
— Akademia Podlaska w Siedlcach
— Akademia Świętokrzyska im. Jana Kochanowskiego w Kielcach
— Pomorska Akademia Pedagogiczna w Słupsku
— Akademia Pedagogiczna im. Jana Długosza w Częstochowie
— Wyższa Szkoła Filozoficzno-Pedagogiczna 'Ignatianum' w Krakowie
— Wyższa Szkoła Pedagogiczna w Rzeszowie
— Akademia Techniczno-Rolnicza im. J. J. Śniadeckich w Bydgoszczy
— Akademia Rolnicza im. Hugona Kołłątaja w Krakowie
— Akademia Rolnicza w Lublinie
— Akademia Rolnicza im. Augusta Cieszkowskiego w Poznaniu
— Akademia Rolnicza w Szczecinie
— Szkoła Główna Gospodarstwa Wiejskiego w Warszawie
— Akademia Rolnicza we Wrocławiu
— Akademia Medyczna w Białymstoku
— Akademia Medyczna im. Ludwika Rydygiera w Bydgoszczy
— Akademia Medyczna w Gdańsku

— Śląska Akademia Medyczna w Katowicach
— Collegium Medicum Uniwersytetu Jagiellońskiego w Krakowie
— Akademia Medyczna w Lublinie
— Uniwersytet Medyczny w Łodzi
— Akademia Medyczna im. Karola Marcinkowskiego w Poznaniu
— Pomorska Akademia Medyczna w Szczecinie
— Akademia Medyczna w Warszawie
— Akademia Medyczna im. Piastów Śląskich we Wrocławiu
— Centrum Medyczne Kształcenia Podyplomowego
— Chrześcijańska Akademia Teologiczna w Warszawie
— Papieski Fakultet Teologiczny we Wrocławiu
— Papieski Wydział Teologiczny w Warszawie
— Instytut Teologiczny im. Błogosławionego Wincentego Kadłubka w Sandomierzu
— Instytut Teologiczny im. Świętego Jana Kantego w Bielsku-Białej
— Akademia Marynarki Wojennej im. Bohaterów Westerplatte w Gdyni
— Akademia Obrony Narodowej
— Wojskowa Akademia Techniczna im. Jarosława Dąbrowskiego w Warszawie
— Wojskowa Akademia Medyczna im. Gen. Dyw. Bolesława Szareckiego w Łodzi
— Wyższa Szkoła Oficerska Wojsk Lądowych im. Tadeusza Kościuszki we Wrocławiu
— Wyższa Szkoła Oficerska Wojsk Obrony Przeciwlotniczej im. Romualda Traugutta
— Wyższa Szkoła Oficerska im. gen. Józefa Bema w Toruniu
— Wyższa Szkoła Oficerska Sił Powietrznych w Dęblinie
— Wyższa Szkoła Oficerska im. Stefana Czarnieckiego w Poznaniu
— Wyższa Szkoła Policji w Szczytnie
— Szkoła Główna Służby Pożarniczej w Warszawie
— Akademia Muzyczna im. Feliksa Nowowiejskiego w Bydgoszczy
— Akademia Muzyczna im. Stanisława Moniuszki w Gdańsku
— Akademia Muzyczna im. Karola Szymanowskiego w Katowicach
— Akademia Muzyczna w Krakowie
— Akademia Muzyczna im. Grażyny i Kiejstuta Bacewiczów w Łodzi
— Akademia Muzyczna im. Ignacego Jana Paderewskiego w Poznaniu
— Akademia Muzyczna im. Fryderyka Chopina w Warszawie
— Akademia Muzyczna im. Karola Lipińskiego we Wrocławiu
— Akademia Wychowania Fizycznego i Sportu im. Jędrzeja Śniadeckiego w Gdańsku
— Akademia Wychowania Fizycznego w Katowicach
— Akademia Wychowania Fizycznego im. Bronisława Czecha w Krakowie
— Akademia Wychowania Fizycznego im. Eugeniusza Piaseckiego w Poznaniu
— Akademia Wychowania Fizycznego Józefa Piłsudskiego w Warszawie
— Akademia Wychowania Fizycznego we Wrocławiu
— Akademia Sztuk Pięknych w Gdańsku
— Akademia Sztuk Pięknych Katowicach
— Akademia Sztuk Pięknych im. Jana Matejki w Krakowie
— Akademia Sztuk Pięknych im. Władysława Strzemińskiego w Łodzi
— Akademia Sztuk Pięknych w Poznaniu
— Akademia Sztuk Pięknych w Warszawie
— Akademia Sztuk Pięknych we Wrocławiu

— Państwowa Wyższa Szkoła Teatralna im. Ludwika Solskiego w Krakowie

— Państwowa Wyższa Szkoła Filmowa, Telewizyjna i Teatralna im. Leona Schillera w Łodzi

— Akademia Teatralna im. Aleksandra Zelwerowicza w Warszawie

— Państwowa Wyższa Szkoła Zawodowa im. Jana Pawła II w Białej Podlaskiej

— Państwowa Wyższa Szkoła Zawodowa w Chełmie

— Państwowa Wyższa Szkoła Zawodowa w Ciechanowie

— Państwowa Wyższa Szkoła Zawodowa w Elblągu

— Państwowa Wyższa Szkoła Zawodowa w Głogowie

— Państwowa Wyższa Szkoła Zawodowa w Gorzowie Wielkopolskim

— Państwowa Wyższa Szkoła Zawodowa im. Ks, Bronisława Markiewicza w Jarosławiu

— Kolegium Karkonoskie w Jeleniej Górze

— Państwowa Wyższa Szkoła Zawodowa im. Prezydenta Stanisława Wojciechowskiego w Kaliszu

— Państwowa Wyższa Szkoła Zawodowa w Koninie

— Państwowa Wyższa Szkoła Zawodowa w Krośnie

— Państwowa Wyższa Szkoła Zawodowa im. Witelona w Legnicy

— Państwowa Wyższa Szkoła Zawodowa im. Jana Amosa Kodeńskiego w Lesznie

— Państwowa Wyższa Szkoła Zawodowa w Nowym Sączu

— Państwowa Wyższa Szkoła Zawodowa w Nowym Targu

— Państwowa Wyższa Szkoła Zawodowa w Nysie

— Państwowa Wyższa Szkoła Zawodowa im. Stanisława Staszica w Pile

— Państwowa Wyższa Szkoła Zawodowa w Płocku

— Państwowa Wyższa Szkoła Wschodnioeuropejska w Przemyślu

— Państwowa Wyższa Szkoła Zawodowa w Raciborzu

— Państwowa Wyższa Szkoła Zawodowa im. Jana Gródka w Sanoku

— Państwowa Wyższa Szkoła Zawodowa w Sulechowie

— Państwowa Wyższa Szkoła Zawodowa im. Prof. Stanisława Tarnowskiego w Tarnobrzegu

— Państwowa Wyższa Szkoła Zawodowa w Tarnowie

— Państwowa Wyższa Szkoła Zawodowa im. Angelusa Silesiusa w Wałbrzychu

— Państwowa Wyższa Szkoła Zawodowa we Włocławku

— Państwowa Medyczna Wyższa Szkoła Zawodowa w Opolu

— Państwowa Wyższa Szkoła Informatyki i Przedsiębiorczości w Łomży

— Państwowa Wyższa Szkoła Zawodowa w Gnieźnie

— Państwowa Wyższa Szkoła Zawodowa w Suwałkach

— Państwowa Wyższa Szkoła Zawodowa w Wałczu

— Państwowa Wyższa Szkoła Zawodowa w Oświęcimiu

— Państwowa Wyższa Szkoła Zawodowa w Zamościu

(2) Public research institutions, research and development institutions and other research institutions

(3) Public Autonomous Health Care Management Units whose founding body is a regional or local self-government or association thereof

PORTUGAL

(1) Institutos públicos sem carácter comercial ou industrial – (Public institutions without commercial or industrial character) providing health services or higher education services or carrying out research activities

(2) Serviços públicos personalizados – (Public services having legal personality) providing health services or higher education services or carrying out research activities

(3) Fundações públicas – (Public foundations) providing health services or higher education services or carrying out research activities

(4) Estabelecimentos públicos de ensino, investigação científica e saúde – (Public institutions for education, scientific research and health)

ROMANIA

— Academia Română (Romanian Academy)

— Scoala Superioară de Aviație Civilă (Superior School of Civil Aviation)

— Centrul de Pregătire pentru Personalul din Industrie Bușteni (Training Centre for Industry Personnel Busteni)

— Centrul de Formare și Management București (Management and Formation Centre for Commerce Bucharest)

— Universități de Stat (State Universities)

— Spitale, Sanatorii, Policlinici, Dispensare, Centre Medicale, Institute medico-Legale, Stații Ambulanță (hospitals, sanatoriums, clinics, medical units, legal-medical institutes, ambulance stations)

SLOVENIA

(1) Javni zavodi s področja vzgoje, izobraževanja ter športa (Public institutes in the area of child care, education and sport)

(2) Javni zavodi s področja zdravstva (Public institutes in the area of health care)

(3) Javni zavodi s področja raziskovalne dejavnosti (Public institutes in the area of science and research)

SLOVAKIA

Any legal person providing health services or higher education services or carrying out research activities that is constituted or established by a particular legal regulation or administrative measure to the purpose of meeting needs in general interest, not having industrial or commercial character, and at the same time satisfying at least one of the following conditions:

(a) it is fully or partially financed by a contracting authority, i. e. a government authority, municipality, Self-government Region or another legal person, which satisfies at the same time conditions referred to in paragraph 1, points (4) (a), (b) and (c) of Article 2 of Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC;

(b) it is managed or controlled by a contracting authority, i. e. by a government authority, municipality, Self-government Region or another body governed by public law, which satisfies at the same time conditions referred to in paragraph 1, points (4) (a), (b) and (c) of Article 2 of Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC; or

(c) it is a contracting authority, i. e. a government authority, municipality, Self-government Region or another legal person, which satisfies at the same time the conditions referred to in paragraph 1, points (4) (a), (b) and (c) of Article 2 of Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC, appoints or elects more than one half of the members of its managerial or supervisory board.

FINLAND

Public or publicly controlled bodies and undertakings, except those of an industrial or commercial nature, and providing health services or higher education services or carrying out research activities.

SWEDEN

All non-commercial bodies whose public contracts are subject to supervision by the Swedish Competition Authority and providing health services or higher education services or carrying out research activities.

UNITED KINGDOM

Categories:

(1) Universities and colleges financed for the most part by other contracting authorities

(2) Research Councils

(3) National Health Service Strategic Health Authorities

4. Procurement of railway-related goods and services

(a) Procurement of railway facilities (CPV 3494) by procuring entities whose procurement is covered by Directive 2014/25/EU of the European Parliament and of the Council of 26 February 2014 on procurement by entities operating in the water, energy, transport and postal services sectors and repealing Directive 2004/17/EC, which are contracting authorities covered by Annexes 1 and 2 of the European Union to Appendix I to the GPA, or public undertakings as defined in Annex 3 of the European Union to Appendix I to the GPA, and which provide or operate networks providing a service to the public in the field of transport by railways

(b) Procurement of goods falling under CPV 3462 by procuring entities whose procurement is covered by the Directive 2014/25/EU, which are contracting authorities covered by Annexes 1 and 2 of the European Union to Appendix I to the GPA, or public undertakings as defined in Annex 3 of the European Union to Appendix I to the GPA, and which provide or operate networks providing a service to the public in the field of transport by urban railway, automated systems, tramway, trolley bus, bus or cable

(c) Indicative lists of procuring entities and public undertakings referred to in subparagraphs (a) and (b) are provided for in Annex 3 of the European Union to Appendix I to the GPA

(d) The commitments referred to in subparagraphs (a) and (b) apply if the value of the procurement is equal to or above the following thresholds:

(i) 400,000 SDR for procurement of goods and services

(ii) 5,000,000 SDR for procurement of construction services (CPC 51)

These commitments shall enter into force one year after the date of entry into force of this Agreement, or on 6 July 2019, whichever date is the later.

Note to paragraph 4:

CPV refers to the Common Procurement Vocabulary of the European Union, as defined by Regulation (EC) No 2195/2002 of the European Parliament and of the Council of 5 November 2002 on the Common Procurement Vocabulary (CPV), last amended by Commission Regulation (EC) No 213/2008 of 28 November 2007.

CPV 3494 (Railway equipment) comprises:

34941 Rails and accessories	349411 Rods
	349412 Track rails
	349413 Tramline
	349415 Crossheads
	349416 Crossovers
	349418 Railway points
34942 Signalling equipment	349421 Signal posts
	349422 Signalling boxes
34943 Train-monitoring system	
34944 Points heating system	
34945 Track-alignment machinery	

34946 Railway-track construction materials and supplies	349461 Railway-track construction materials	3494611 Rails	
		3494612 Railway materials	34946121 Fishplates and sole plates
			34946122 Check rails
	349462 Railway-track construction supplies	3494621 Current-conducting rails	
		3494622 Switch blades, crossing frogs, point rods and crossing pieces	34946221 Switch blades
			34946222 Crossing frogs
			34946223 Point rods
			34946224 Crossing pieces
		3494623 Rail clips, bedplates and ties	34946231 Rail clips
			34946232 Bedplates and ties
		3494624 Chairs and chair wedges	
34947 Sleepers and parts of sleepers	349471 Sleepers		
	349472 Parts of sleepers		

CPV 3462 (Rolling stock) comprises:

34621 Railway maintenance or service vehicles, and railway freight wagons	346211 Railway freight wagons
	346212 Railway maintenance or service vehicles
34622 Railway and tramway passenger coaches, and trolleybuses	346221 Tramway passenger coaches
	346222 Railway passenger coaches
	346223 Trolleybuses
	346224 Railway carriages
	346225 Luggage vans and special-purpose vans

5. Services

Procurement of the following services, in addition to the services listed under Annex 5 of the European Union to Appendix I to the GPA:

(a) for entities covered under Annex 1 of the European Union to Appendix I to the GPA or under paragraph 1 of this Section:

— Food serving services and Beverage serving services (CPC 642, 643)

— Telecommunications related services (CPC 754)

— Photographic services (CPC 87501 to 87503, 87505, 87507, 87509)

— Packaging services (CPC 876)

— Other business services (CPC 87901, 87903, 87905 to 87907)

(b) for entities covered under Point 1 of Annex 2 of the European Union to Appendix I to the GPA or under paragraph 2 of this Section:

— Beverage serving services (CPC 643)

— General management consulting services (CPC 86501)

— Financial management consulting services (except business tax) (CPC 86502)

— Marketing management consulting services (CPC 86503)

— Human resources management consulting services (CPC 86504)

— Production management consulting services (CPC 86505)

— Other management consulting services (CPC 86509)

(c) for all covered entities:

— Real estate services on a fee or contract basis (CPC 8220)

Note to paragraph 5:

Food serving services (CPC 642) and beverage serving services (CPC 643) contracts are covered by the national treatment regime for the suppliers and service providers of Japan, provided that their value equals or exceeds EUR 750,000 when they are awarded by procuring entities covered under Annexes 1 and 2 of the European Union to Appendix I to the GPA or under paragraphs 1 and 2 of this Section, and that their value equals or exceeds EUR 1,000,000 when they are awarded by procuring entities covered under Annex 3 of the European Union to Appendix I to the GPA.

SECTION B

Japan

In accordance with Articles 10.2 and 10.3, Chapter 10 applies, in addition to the procurement covered by Japan's annexes to Appendix I to the GPA, to the procurement covered by this Section other than procurement by the entities set out in paragraph 2 which are subject to special rules specified in that paragraph.

The Notes in Japan's Annexes 1 to 7 to Appendix I to the GPA also apply to the procurement covered by this Section, unless otherwise provided for in this Section.

1. Procurement in relation to Japan's Annex 2 to Appendix I to the GPA (the Sub-Central Government Entities)

In addition to procurement by the entities listed in Japan's Annex 2 to Appendix I to the GPA:

(a) Procurement by Kumamoto-shi of goods and services specified in Japan's Annexes 4 to 6 to Appendix I to the GPA. The thresholds for the procurement are those set out in Japan's Annex 2 to Appendix I to the GPA.

(b) Procurement of goods and services specified in Japan's Annexes 4 to 6 to Appendix I to the GPA by the local independent administrative agencies. The thresholds for the procurement are as those set out in Japan's Annex 2 to Appendix I to the GPA.

Note to subparagraph (b)

In order to ensure the implementation of commitments by the local independent administrative agencies in this subparagraph, the Government of Japan, in tandem with local governments, shall take measures under the laws and regulations of Japan.

For the purpose of this subparagraph, 'local independent administrative agency' means a local independent administrative agency which is covered by the Local Independent Administrative Agency Act (Law No. 118 of 2003), and established by a single entity listed in Japan's Annex 2 to Appendix I to the GPA or Kumamoto-shi under the Act.

For reference purposes, the list of local independent administrative agencies covered by this subparagraph as of 1 February 2018 is as follows:

(1) Hokkaido Research Organization

(2) Sapporo Medical University

(3) Aomori Prefectural Industrial Technology Research Center

(4) Aomori University of Health and Welfare

(5) Iwate Industrial Research Institute

(6) Iwate Prefectural University

(7) Miyagi Children's Hospital

(8) Miyagi Prefectural Hospital Organization

(9) Miyagi University

(10) Akita International University

(11) Akita Prefectural Organization on Development and Disability

(12) Akita Prefectural Hospital Organization

(13) Akita Prefectural University

(14) Yamagata Prefectural Public University Corporation

(15) Yamagata Prefectural University of Health Sciences

(16) Fukushima Medical University

(17) The University of Aizu

(18) Tochigi Cancer Center

(19) Saitama Prefectural University

(20) Tokyo Metropolitan Geriatric Hospital and Institute of Gerontology

(21) Tokyo Metropolitan Industrial Technology Research Institute

(22) Tokyo Metropolitan University

(23) Kanagawa Institute of Industrial Science and Technology

(24) Kanagawa Prefectural Hospital Organization

(25) Niigata College of Nursing

(26) University of Niigata Prefecture

(27) Toyama Prefectural University

(28) Ishikawa Prefectural Public University Corporation

(29) Fukui Prefectural University

(30) Yamanashi Prefectural Hospital Organization

(31) Yamanashi Prefectural University

(32) Nagano Prefectural Hospital Organization

(33) Gifu College of Nursing

(34) Gifu Prefectural General Medical Center

(35) Gifu Prefectural Gero Hospital

(36) Gifu Prefectural Tajimi Hospital

(37) Shizuoka Prefectural Hospital Organization

(38) Shizuoka Prefectural University Corporation

(39) Shizuoka University of Art and Culture

(40) Aichi Public University Corporation

(41) Mie Prefectural College of Nursing

(42) Mie Prefectural General Medical Center

(43) The University of Shiga Prefecture

(44) Kyoto Prefectural Public University Corporation

(45) Osaka Prefectural Hospital Organization

(46) Osaka Prefecture University

(47) Research Institute of Environment, Agriculture and Fisheries, Osaka Prefecture

(48) University of Hyogo

(49) Nara Medical University

(50) Nara Prefectural Hospital Organization

(51) Nara Prefectural University

(52) Wakayama Medical University

(53) Tottori Institute of Industrial Technology

(54) The University of Shimane

(55) Okayama Prefectural University

(56) Okayama Psychiatric Medical center

(57) Prefectural University of Hiroshima

(58) Yamaguchi Prefectural Hospital Organization

(59) Yamaguchi Prefectural Industrial Technology Institute

(60) Yamaguchi Prefectural University

(61) Tokushima Prefecture Naruto Hospital

(62) Ehime Prefectural University of Health Sciences

(63) Kochi Prefectural Public University Corporation

(64) Fukuoka Prefectural University

(65) Fukuoka Women's University

(66) Kyushu Dental University

(67) Saga-Ken Medical Centre Koseikan

(68) Nagasaki Prefectural University Corporation

(69) Prefectural University of Kumamoto

(70) Oita Prefectural College of Arts and Culture

(71) Oita University of Nursing and Health Sciences

(72) Miyazaki Prefectural Nursing University

(73) Osaka City Hospital Organization

(74) Osaka City University

(75) Nagoya City University

(76) Kyoto City Hospital Organization

(77) Kyoto City University of Arts

(78) Kyoto Municipal Institute of Industrial Technology and Culture

(79) Yokohama City University

(80) Kobe City Hospital Organization

(81) Kobe City University of Foreign Studies

(82) The University of Kitakyushu

(83) Sapporo City University

(84) Fukuoka City Hospital Organization

(85) Hiroshima City Hospital Organization

(86) Hiroshima City University

(87) Shizuoka City Shizuoka Hospital

(88) Sakai City Hospital Organization

(89) Okayama City General Medical Center

(c) Notwithstanding Note 5 to Japan's Annex 2 to Appendix I to the GPA, for the purposes of Chapter 10, procurement related to the production, transport or distribution of electricity by the sub-central government entities listed in Japan's Annex 2 to Appendix I to the GPA and by Kumamoto-shi shall be covered. The thresholds for the procurement are those set out in Japan's Annex 2 to Appendix I to the GPA.

For reference purposes, the list of sub-central government entities who produce, transport or distribute electricity as of 1 February 2018 is as follows:

(1) Hokkaido

(2) Iwate-ken

(3) Akita-ken

(4) Yamagata-ken

(5) Tochigi-ken

(6) Gunma-ken

(7) Tokyo-to

(8) Kanagawa-ken

(9) Niigata-ken

(10) Toyama-ken

(11) Yamanashi-ken

(12) Nagano-ken

(13) Mie-ken

(14) Kyoto-fu

(15) Hyogo-ken

(16) Tottori-ken

(17) Shimane-ken

(18) Okayama-ken

(19) Yamaguchi-ken

(20) Tokushima-ken

(21) Ehime-ken

(22) Kochi-ken

(23) Fukuoka-ken

(24) Kumamoto-ken

(25) Oita-ken

(26) Miyazaki-ken

(27) Yokohama-shi

(28) Kitakyushu-shi

Note to paragraph 1:

Japan's Annex 2 to Appendix I to the GPA and this paragraph refer to all prefectural governments entitled 'To', 'Do', 'Fu' and 'Ken', and all designated cities entitled 'Shitei-toshi', covered by the Local Autonomy Law (Law No. 67 of 1947) of Japan as of 1 February 2018.

2. Procurement by Core Cities

With regard to the procurements in the process of open tendering by Core Cities of Japan, suppliers of the European Union shall be accorded treatment no less favorable than that accorded to locally established suppliers, including, if and where such exist, access to any review procedures available to locally established suppliers. Any obligations in Chapter 10 other than this paragraph do not apply to Core Cities of Japan.

Notes to paragraph 2:

(a) 'Core City' means a city defined by paragraph 1 of Article 252-22 of the Local Autonomy Law (Law No. 67 of 1947) of Japan.

(b) For the purpose of this paragraph, 'locally established supplier' means a supplier who is qualified with respect to the location of an establishment in accordance with Article 167-5-2 of the Cabinet Order of the Local Autonomy Law of Japan (Cabinet Order No. 16 of 1947).

(c) The same thresholds and coverage of goods and services as those for the entities listed in Japan's Annex 2 to Appendix I to the GPA, including the Notes to that Annex, apply to procurement covered by this paragraph. However, procurement of goods and services related to the operational safety of transportation shall be open to suppliers of the European Union one year after the date of the entry into force of this Agreement or on 6 July 2019, whichever date is the later.

(d) This paragraph does not apply to the procurement of construction services (CPC 51).

(e) For the purpose of this paragraph, 'supplier of the European Union' means, in case of a juridical person, a juridical person of the European Union. In case where the supplier is a juridical person owned or controlled by a natural or juridical person of a third country or Japan, and that person would substantively benefit from this paragraph and undermine the attainment of the objectives of Chapter 10, Japan may deny the benefits of this paragraph to that supplier. For the purpose of this paragraph, the definitions contained in subparagraphs (l) to (n) of Article 8.2 apply.

(f) This paragraph does not prevent Core Cities of Japan from establishing their policy plan to encourage local small and medium-sized enterprises to participate in procurement procedures.

3. Procurement in relation to Japan's Annex 3 to Appendix I to the GPA (Other Entities)

(a) With regard to the procurement of goods and services by the entities listed in Group B of Japan's Annex 3 to Appendix I to the GPA, the following thresholds apply:

(i) 100,000 SDR for goods

(ii) 100,000 SDR for services specified in Japan's Annex 5 to Appendix I to the GPA other than architectural, engineering and other technical services related to construction services

(b) In addition to the procurement by entities listed in Group B of Japan's Annex 3 to Appendix I to the GPA, procurement of goods and services specified in Japan's Annexes 4 to 6 to Appendix I to the GPA by the following entities:

(1) Agriculture, Forestry and Fisheries Credit Foundations

(2) Information-technology Promotion Agency

(3) Japan Community Health care Organization

(4) National Agency for Automotive Safety and Victims' Aid

(5) Organization for Environment Improvement around International Airport

(6) Pharmaceutical and Medical Devices Agency

Note to paragraph 3:

With regard to procurement of goods and services by the entities referred to in subparagraph (b), the thresholds set out in subparagraph (a) apply.

4. Procurement of goods and services related to the operational safety of transportation

Procurement of goods and services related to the operational safety of transportation by the entities listed in Japan's Annex 2 to Appendix I to the GPA covered by Note 4 to that Annex and the entities listed in Japan's Annex 3 to Appendix I to the GPA covered by Note 3.a. to that Annex (Hokkaido Railway Company, Japan Freight Railway Company, Japan Railway Construction, Transport and Technology Agency, Shikoku Railway Company and Tokyo Metro Co., Ltd.) shall be open to suppliers of the European Union. This commitment shall enter into force one year after the date of the entry into force of this Agreement or on 6 July 2019, whichever date is the later.

For the purpose of this paragraph, the thresholds for the procurement by the entities listed in Japan's Annex 2 to Appendix I to the GPA are those set out in that Annex, while the thresholds for the procurement of goods and services (other than construction services and architectural, engineering and other technical services) by the five entities referred to in the first sentence of this paragraph are 400,000 SDR.

5. Services

In addition to the services listed in Japan's Annex 5 to Appendix I to the GPA, Chapter 10 applies to the following services, which are identified in accordance with CPC:

(a) for procurement by entities listed in Japan's Annex 1 to Appendix I to the GPA:

754 Telecommunications related services

812 Insurance (including reinsurance) and pension fund services, except compulsory social security services

87201 Executive search services

87202 Placement services of office support personnel and other workers

87204 Supply services of domestic help personnel

87205 Supply services of other commercial or industrial workers

87206 Supply services of nursing personnel

87209 Supply services of other personnel

87501 Portrait photography services

87502 Advertising and related photography services

87503 Action photography services

87505 Photography processing services

87506 Motion picture processing services not related to the motion picture and television industries

87507 Restoration, copying and retouching services of photography

87509 Other photographic services

87901 Credit reporting services

87902 Collection agency services

87903 Telephone answering services

87905 Translation and interpretation services

87906 Mailing list compilation and mailing services

87907 Specialty design services

(b) for procurement by entities listed in Japan's Annex 2 to Appendix I to the GPA and Kumamoto-shi:

643 Beverage serving services

83106

to 83108 Leasing or rental services concerning agricultural machinery and equipment without operator

83203 Leasing or rental services concerning furniture and other household appliances

83204 Leasing or rental services concerning pleasure and leisure equipment

83209 Leasing or rental services concerning other personal or household goods

86501 General management consulting services

86502 Financial management consulting services (except business tax)

86503 Marketing management consulting services

86504 Human resources management consulting services

86505 Production management consulting services

86509 Other management consulting services

ANNEX 14-A

LAWS AND REGULATIONS OF THE PARTIES RELATED TO GEOGRAPHICAL INDICATIONS

PART 1

Laws and regulations of the European Union

— Regulation (EU) No 251/2014 of the European Parliament and of the Council of 26 February 2014 on the definition, description, presentation, labelling and the protection of geographical indications of aromatised wine products and repealing Council Regulation (EEC) No 1601/91

— Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007

— Regulation (EU) No 1151/2012 of the European Parliament and of the Council of 21 November 2012 on quality schemes for agricultural products and foodstuffs

— Regulation (EC) No 110/2008 of the European Parliament and of the Council of 15 January 2008 on the definition, description, presentation, labelling and the protection of geographical indications of spirit drinks and repealing Council Regulation (EEC) No 1576/89

PART 2

Laws and regulations of Japan

— The Act on Securing of Liquor Tax and on Liquor Business Associations (Law No. 7 of 1953) and the Notice on Establishing Indication Standards Concerning Geographical Indications for Liquor (National Tax Agency Notice No. 19 of 2015) issued under the Act

— The Act on Protection of the Names of Specific Agricultural, Forestry and Fishery Products and Foodstuffs (Law No. 84 of 2014)

ANNEX 14-B

LIST OF GEOGRAPHICAL INDICATIONS [1]

PART 1

Geographical indications for agricultural products

SECTION A

The European Union [2]

AUSTRIA

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Steirischer Kren	シュタイリッシャー・クレン	Fruit, vegetables and cereals, fresh or processed [horseradish]
Steirisches Kürbiskernöl	シュタイリッシェス・キュルビスケルネール	Oils and fats (butter, margarine, oil, etc.) [pumpkin seed oil]
Tiroler Speck	ティローラー・シュペック	Meat products (cooked, salted, smoked, etc.) [pork ham]

BELGIUM

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Beurre d'Ardenne	ブール・ダルデンヌ	Oils and fats (butter, margarine, oil, etc.) [butter]
Jambon d'Ardenne	ジャンボン・ダルデンヌ	Meat products (cooked, salted, smoked, etc.) [pork ham]

CYPRUS

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Λουκούμι Γεροσκήπου (Transliteration into Latin alphabet: Loukoumi Geroskipou)	ルクミ・イェロスキプ	Bread, pastry, cakes, confectionery, biscuits and other baker's wares [confectionery]

CZECH REPUBLIC

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Žatecký chmel	ジャテツキー・フメル	Other products of Annex I to the TFEU (spices etc.) [hops]

DENMARK

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Danablu	ダナブル	Cheeses [blue cheese]

[1] Where a geographical indication is presented as follows: 'Szegedi téliszalámi / Szegedi szalámi', this means that both terms can be used together, or each one on its own.

[2] Agricultural products listed in this Section are categorised under Regulation (EU) No 1151/2012 of the European Parliament and of the Council of 21 November 2012 on quality schemes for agricultural products and foodstuffs.

FRANCE

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Brie de Meaux ([1])	ブリー・ド・モー	Cheeses [soft cow milk cheese]
Camembert de Normandie ([2])	カマンベール・ド・ノルマンディ	Cheeses [soft cow milk cheese]
Canard à foie gras du Sud-Ouest (Chalosse, Gascogne, Gers, Landes, Périgord, Quercy)	カナール・ア・フォアグラ・ド・スゥドウエスト（シャロス、ガスコーニュ、ジェルス、ランド、ペリゴール、ケルシー）	Meat products (cooked, salted, smoked, etc.) [duck meat and fresh liver]
Comté ([3])	コンテ	Cheeses [hard cow milk cheese]
Emmental de Savoie ([4])	エメンタール・ド・サヴォワ	Cheeses [hard cow milk cheese]
Huile essentielle de lavande de Haute-Provence / Essence de lavande de Haute-Provence	ウィール・エサンスィエル・ド・ラヴァンド・ド・オート・プロヴァンス / エサンス・ド・ラヴァンド・ド・オート・プロヴァンス	Essential oils
Huîtres Marennes Oléron	ウィートゥル・マレンヌ・オレロン	Fresh fish, molluscs, and crustaceans and products derived therefrom [non processed molluscs /oysters]
Jambon de Bayonne	ジャンボン・ド・バイヨンヌ	Meat products (cooked, salted, smoked, etc.) [pork ham]
Pruneaux d'Agen / Pruneaux d'Agen mi-cuits	プルノー・ダジャン / プルノー・ダジャン・ミキュイ	Fruit, vegetables and cereals, fresh or processed [dried plums/prunes]
Reblochon / Reblochon de Savoie	ルブロション / ルブロション・ド・サヴォワ	Cheeses [hard cow milk cheese]
Roquefort ([5])	ロックフォール	Cheeses [blue sheep milk cheese]

([1]) For greater certainty, the protection of the individual component 'brie' of the multi-component geographical indication 'Brie de Meaux' is not sought.
([2]) For greater certainty, the protection of the individual component 'camembert' of the multi-component geographical indication 'Camembert de Normandie' is not sought.
([3]) Paragraph 5 of Article 14.25 applies to this geographical indication.
([4]) For greater certainty, the protection of the individual component 'emmental' of the multi-component geographical indication 'Emmental de Savoie' is not sought.
([5]) Paragraph 5 of Article 14.25 applies to this geographical indication.

GERMANY

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Hopfen aus der Hallertau	ホップヘン・アウス・デア・ハラータウ	Other products of Annex I to the TFEU (spices etc.) [hops]
Lübecker Marzipan	リューベッカー・マジパン	Bread, pastry, cakes, confectionery, biscuits and other baker's wares [confectionery]
Nürnberger Bratwürste / Nürnberger Rostbratwürste (1)	ニュルンベルガー・ブラートブルスト / ニュルンベルガー・ローストブラートブルスト	Meat products (cooked, salted, smoked, etc.) [preparations from pork / sausage]
Nürnberger Lebkuchen	ニュルンベルガー・レープクーヘン	Bread, pastry, cakes, confectionery, biscuits and other baker's wares [biscuits]

GREECE

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Φέτα (Transliteration into Latin alphabet: Feta)	フェタ	Cheeses [soft mixed milk cheese]
Ελιά Καλαμάτας (Transliteration into Latin Alphabet: Elia Kalamatas) (2)	エリャ・カラマタス	Fruit, vegetables and cereals, fresh or processed [table olives]
Μαστίχα Χίου (Transliteration into Latin Alphabet: Masticha Chiou)	マスティハ・ヒウ	Natural gums and resins [natural gum]
Σητεία Λασιθίου Κρήτης (Transliteration into Latin alphabet: Sitia Lasithiou Kritis)	シティア・ラシティウ・クリティス	Oils and fats (butter, margarine, oil, etc.) [olive oil]

HUNGARY

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Szegedi szalámi / Szegedi téliszalámi	セゲディ・サラーミ / セゲディ・テーリサラーミ	Meat products (cooked, salted, smoked, etc.) [other cured meats/salamis]

(1) The protection of the geographical indication 'Nürnberger Bratwürste / Nürnberger Rostbratwürste' under this Agreement is sought in respect of the compound geographical indication name and not in respect of individual terms.

(2) For greater certainty, varietal names containing or consisting of 'Kalamata' may continue to be used on similar goods, provided that the consumer is not misled on the nature of such term or the precise origin of the good.

ITALY

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Aceto Balsamico di Modena	アチェート・バルサミコ・ディ・モデナ	Other products of Annex I to the TFEU (spices etc.) [wine vinegar]
Aceto balsamico tradizionale di Modena	アチェート・バルサミコ・トラディツィォナーレ・ディ・モデナ	Other products of Annex I to the TFEU (spices etc.) [wine vinegar]
Asiago ([1])/ ([2])	アジアーゴ	Cheeses [hard cow milk cheese]
Bresaola della Valtellina	ブレザオラ・デッラ・ヴァルテッリーナ	Meat products (cooked, salted, smoked, etc.) [dry cured beef meat]
Fontina ([3])/ ([4])	フォンティーナ	Cheeses [hard cow milk cheese]
Gorgonzola ([5])	ゴルゴンゾーラ	Cheeses [blue cow milk cheese]
Grana Padano ([6])/ ([7])	グラナ・パダーノ	Cheeses [hard cow milk cheese]
Mela Alto Adige / Südtiroler Apfel	メーラ・アルト・アディジェ / スティロル・アプフェル	Fruit, vegetables and cereals, fresh or processed [apples]
Mortadella Bologna ([8])	モルタデッラ・ボローニャ	Meat products (cooked, salted, smoked, etc.) [preparations from pork/sausage]
Mozzarella di Bufala Campana ([9])/ ([10])	モッツァレッラ・ディ・ブファーラ・カンパーナ	Cheeses [soft buffalo milk cheese]
Parmigiano Reggiano ([11])/ ([12])	パルミジャーノ・レッジャーノ	Cheeses [hard cow milk cheese]
Pecorino Romano ([13])	ペコリーノ・ロマーノ	Cheeses [hard sheep milk cheese]

([1]) Paragraph 5 of Article 14.25 applies to this geographical indication.
([2]) The existence of the prior use referred to in paragraph 1 of Article 14.29 of this geographical indication has been confirmed on 16 February 2018.
([3]) Paragraph 5 of Article 14.25 applies to this geographical indication.
([4]) The existence of the prior use referred to in paragraph 1 of Article 14.29 of this geographical indication has been confirmed on 16 February 2018.
([5]) The existence of the prior use referred to in paragraph 1 of Article 14.29 of this geographical indication has been confirmed on 16 February 2018.
([6]) Paragraph 5 of Article 14.25 applies to this geographical indication.
([7]) The protection of the individual component 'grana' of the multi-component geographical indication 'Grana Padano' is not sought.
([8]) The protection of the geographical indication 'Mortadella Bologna' under this Agreement is sought in respect of the compound geographical indication name and not in respect of individual terms.
([9]) Paragraph 5 of Article 14.25 applies to this geographical indication.
([10]) For greater certainty, the protection of the components 'mozzarella' and 'mozzarella di bufala' of the multi-component geographical indication 'Mozzarella di Bufala Campana' is not sought.
([11]) Paragraph 5 of Article 14.25 applies to this geographical indication.
([12]) The provisions of Sub-Section 3 of Section B of Chapter 14 shall in no way prejudice the right of any person to use or to register in Japan a trademark containing or consisting of the term 'parmesan' in respect of hard cheeses. This does not apply in respect of any use that would mislead the public as to the geographical origin of the good.
([13]) The protection of the geographical indication 'Pecorino Romano' under this Agreement is sought in respect of the compound geographical indication name and not in respect of individual terms.

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Pecorino Toscano ([1])/ ([2])	ペコリーノ・トスカーノ	Cheeses [hard sheep milk cheese]
Prosciutto di Parma ([3])	プロシュット・ディ・パルマ	Meat products (cooked, salted, smoked, etc.) [dry cured pork ham]
Prosciutto di San Daniele	プロシュット・ディ・サン・ダニエレ	Meat products (cooked, salted, smoked, etc.) [dry cured pork ham]
Prosciutto Toscano	プロシュット・トスカーノ	Meat products (cooked, salted, smoked, etc.) [dry cured pork ham]
Provolone Valpadana ([4])	プロヴォローネ・ヴァルパダーナ	Cheeses [soft cow milk cheese]
Taleggio ([5])	タレッジョ	Cheeses [soft cow milk cheese]
Zampone Modena	ザンポーネ・モデナ	Meat products (cooked, salted, smoked, etc.) [preparations from pork]

NETHERLANDS

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Edam Holland ([6])/ ([7])	エダム・ホラント	Cheeses [hard cow milk cheese]
Gouda Holland ([8])/ ([9])	ゴーダ・ホラント	Cheeses [hard cow milk cheese]

PORTUGAL

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Pêra Rocha do Oeste ([10])	ペラ・ロッシャ・ドゥ・オエステ	Fruit, vegetables and cereals, fresh or processed [pears]
Queijo S. Jorge	ケイジョ・サン・ジョルジュ	Cheeses [hard cow milk cheese]

([1]) Paragraph 5 of Article 14.25 applies to this geographical indication.
([2]) The protection of the individual component 'pecorino' of the multi-component geographical indication 'Pecorino Toscano' is not sought.
([3]) Sub-Section 3 of Section B of Chapter 14 does not apply to the protection of this geographical indication, while it has been registered by Japan in accordance with the law of Japan listed in Annex 14-A.
([4]) For greater certainty, the protection of the individual component 'provolone' of the multi-component geographical indication 'Provolone Valpadana' is not sought.
([5]) Paragraph 5 of Article 14.25 applies to this geographical indication.
([6]) Paragraph 5 of Article 14.25 applies to this geographical indication.
([7]) For greater certainty, the protection of the individual component 'edam' of the multi-component geographical indication 'Edam Holland' is not sought.
([8]) Paragraph 5 of Article 14.25 applies to this geographical indication.
([9]) For greater certainty, the protection of the individual component 'gouda' of the multi-component geographical indication 'Gouda Holland' is not sought.
([10]) For greater certainty, varietal names containing or consisting of 'Rocha' may continue to be used on similar goods, provided that the consumer is not misled on the nature of such term or the precise origin of the good.

SPAIN

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Aceite del Bajo Aragón	アセイテ・デル・バホ・アラゴン	Oils and fats (butter, margarine, oil, etc.) [olive oil]
Antequera	アンテケラ	Oils and fats (butter, margarine, oil, etc.) [olive oil]
Azafrán de la Mancha	アサフラン・デ・ラ・マンチャ	Other products of Annex I to the TFEU (spices etc.) [saffron]
Baena	バエナ	Oils and fats (butter, margarine, oil, etc.) [olive oil]
Cítricos Valencianos / Cítrics Valencians ([1])	シトリコス・バレンシアノス/シトリックス・バレンシアンス	Fruit, vegetables and cereals, fresh or processed [oranges, clementines, lemons]
Guijuelo	ギフエロ	Meat products (cooked, salted, smoked, etc.) [pork ham]
Idiazabal	イディアサバル	Cheeses [hard sheep milk cheese]
Jabugo	ハブーゴ	Meat products (cooked, salted, smoked, etc.) [pork ham]
Jamón de Teruel / Paleta de Teruel	ハモン・デ・テルエル/パレタ・デ・テルエル	Meat products (cooked, salted, smoked, etc.) [pork ham]
Jijona	ヒホナ	Bread, pastry, cakes, confectionery, biscuits and other baker's wares [confectionery]
Mahón-Menorca	マオン・メノルカ	Cheeses [hard mixed milk cheese]
Priego de Córdoba	プリエゴ・デ・コルドバ	Oils and fats (butter, margarine, oil, etc.) [olive oil]
Queso Manchego ([2])	ケソ・マンチェゴ	Cheeses [hard sheep milk cheese]
Sierra de Cazorla	シエラ・デ・カソルラ	Oils and fats (butter, margarine, oil, etc.) [olive oil]
Sierra de Segura	シエラ・デ・セグラ	Oils and fats (butter, margarine, oil, etc.) [olive oil]
Sierra Mágina	シエラ・マヒナ	Oils and fats (butter, margarine, oil, etc.) [olive oil]
Siurana	シウラナ	Oils and fats (butter, margarine, oil, etc.) [olive oil]
Turrón de Alicante	トゥロン・デ・アリカンテ	Bread, pastry, cakes, confectionery, biscuits and other baker's wares [confectionery]

([1]) For greater certainty, varietal names containing or consisting of 'Valencia' may continue to be used on similar goods, provided that the consumer is not misled on the nature of such term or the precise origin of the good.
([2]) Paragraph 5 of Article 14.25 applies to this geographical indication.

UNITED KINGDOM

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Scottish Farmed Salmon	スコティッシュ・ファームド・サーモン	Fresh fish, molluscs, and crustaceans and products derived therefrom [salmon]
West Country farmhouse Cheddar cheese ([1])	ウエスト・カントリー・ファームハウス・チェダー・チーズ	Cheeses [hard cow milk cheese]
White Stilton cheese / Blue Stilton cheese	ホワイト・スティルトン・チーズ / ブルー・スティルトン・チーズ	Cheeses [blue cow milk cheese]

SECTION B

Japan ([2])

Name to be protected	Transcription into Latin alphabet (for information purposes)	Category of good and short description [in square brackets, for information purpose]
あおもりカシス	Aomori Cassis	Fruit [black currant]
但馬牛 / 但馬ビーフ	Tajima Gyu / Tajima Beef	Fresh Meat [beef]
神戸ビーフ / 神戸肉 / 神戸牛 / KOBE BEEF	Kobe Beef / Kobe Niku / Kobe Gyu	Fresh Meat [beef]
夕張メロン / YUBARI MELON	Yubari Melon	Vegetables [melon]
八女伝統本玉露 / Traditional Authentic YAME GYOKURO	Yame Dentou Hongyokuro	Beverages other than Alcoholic Beverages [tea leaves]
鹿児島の壺造り黒酢	Kagoshima no Tsubozukuri Kurozu	Seasonings and Soups [black vinegar]
くまもと県産い草 / KUMAMOTO-IGUSA / KUMAMOTO-RUSH	Kumamoto Kensan Igusa	Other Products of Agricultural Origin (including industrial crops) [rush]
鳥取砂丘らっきょう / ふくべ砂丘らっきょう	Tottori Sakyu Rakkyo / Fukube Sakyu Rakkyo	Vegetables [raw scallion]
三輪素麺	Miwa Somen	Processed Grains [uncooked somen noodles]
市田柿 / ICHIDA GAKI	Ichida Gaki	Processed Fruit [dried Japanese persimmon]
加賀丸いも / KAGAMARUIMO	Kaga Maruimo	Vegetables [Japanese yam]
三島馬鈴薯 / MISHIMA BAREISHO	Mishima Bareisho	Vegetables [potato]
下関ふく / Shimonoseki Fuku	Shimonoseki Fuku	Fish [pufferfish and filefish]

([1]) For greater certainty, the protection of the individual component 'cheddar' of the multi-component geographical indication 'West Country farmhouse Cheddar cheese' is not sought.

([2]) Agricultural products listed in this Section are categorised under the Act on Protection of the Names of Specific Agricultural, Forestry and Fishery Products and Foodstuffs (Law No. 84 of 2014) of Japan.

Name to be protected	Transcription into Latin alphabet (for information purposes)	Category of good and short description [in square brackets, for information purpose]
能登志賀ころ柿 / NOTO-SHIKA KOROGAKI	Noto Shika Korogaki	Processed Fruit [dried Japanese persimmon]
十勝川西長いも / TOKACHI KAWANISHI NAGAIMO	Tokachi Kawanishi Nagaimo	Vegetables [Japanese yam]
十三湖産大和しじみ / / Jusankosan Yamato Shijimi	Jusankosan Yamato Shijimi	Shellfish [freshwater clam]
連島ごぼう / TURAJIMA GOBOU	Tsurajima Gobou	Vegetables [burdock]
特産松阪牛 / TOKUSAN MATSUSAKA USHI	Tokusan Matsusaka Ushi	Fresh Meat [beef]
米沢牛 / YONEZAWAGYU	Yonezawa Gyu	Fresh Meat [beef]
西尾の抹茶 / Nishio Matcha	Nishio no Matcha	Beverages other than Alcohol Beverages [green powdered tea]
前沢牛 / MAESAWA BEEF	Maesawa Gyu	Fresh Meat [beef]
くろさき茶豆	Kurosaki Chamame	Vegetables [edamame (green soybean)]
東根さくらんぼ / HIGASHINE CHERRY	Higashine Sakuranbo	Fruit [cherry]
みやぎサーモン / MIYAGI SALMON	Miyagi Salmon	Fish [coho salmon]
大館とんぶり	Odate Tonburi	Processed Vegetables [processed kochia seeds]
大分かぼす	Oita Kabosu	Fruit [Kabosu (citrus)]
すんき	Sunki	Processed Vegetables [pickled leaves of red turnip]
田子の浦しらす	Tagonoura Shirasu	Fish [whitebait]
万願寺甘とう	Manganji Amatou	Vegetables [green pepper]
飯沼栗	Iinuma Kuri	Fruit [chestnut]
紀州金山寺味噌	Kisyu Kinzanji Miso	Seasonings and Soups [miso paste]
美東ごぼう	Mitou Gobou	Vegetables [burdock]
木頭ゆず	Kitou Yuzu	Fruit [Yuzu (citrus)]
上庄さといも	Kamisho Satoimo	Vegetables [taro]
琉球もろみ酢	Ryukyu Moromisu	Beverages other than Alcohol Beverages [rice malt vinegar]
若狭小浜小鯛ささ漬	Wakasaobama Kodai Sasazuke	Processed Fish [preserved sea bream]
桜島小みかん	Sakurajima Komikan	Fruit [mandarin (citrus)]
岩手野田村荒海ホタテ	Iwatenodamura Araumi Hotate	Shellfish [scallop]

Name to be protected	Transcription into Latin alphabet (for information purposes)	Category of good and short description [in square brackets, for information purpose]
奥飛騨山之村寒干し大根	Okuhida Yamanomura Kanboshi Daikon	Processed Vegetables [dried radish]
八丁味噌	Hatcho Miso	Seasonings and Soups [miso paste]
堂上蜂屋柿	Dojo Hachiya Gaki	Processed Fruit [dried Japanese persimmon]
小川原湖産大和しじみ / Lake Ogawara Brackish Water Clam	Ogawarako-san Yamato Shijimi	Shellfish [freshwater clam]
入善ジャンボ西瓜 / NYUZEN JUMBO WATERMELON	Nyuzen Jumbo Suika	Vegetables [watermelon]
香川小原紅早生みかん	Kagawa Obara Beniwase Mikan	Fruit [mandarin (citrus)]
宮崎牛 / Miyazaki Wagyu / Miyazaki Beef	Miyazaki Gyu	Fresh Meat [beef]
近江牛 / OMI BEEF	Omi Gyu	Fresh Meat [beef]
辺塚だいだい	Hetsuka Daidai	Fruit [citrus]
鹿児島黒牛 / KAGOSHIMA WAGYU	Kagoshima Kuroushi	Fresh Meat [beef]

PART 2

Geographical indications for wine, spirits and other alcoholic beverages

SECTION A

The European Union [1]

AUSTRIA

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Inländerrum	インレンダールム	Spirits
Jägertee / Jagertee / Jagatee	イェーガーテー / ヤーガーテー / ヤーガテー	Spirits
Korn / Kornbrand [2]	コルン / コルンブラント	Spirits

[1] Goods listed in this Section are categorised under Regulation (EU) No 1151/2012 of the European Parliament and of the Council of 21 November 2012 on quality schemes for agricultural products and foodstuffs, Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007, Regulation (EC) No 110/2008 of the European Parliament and of the Council of 15 January 2008 on the definition, description, presentation, labelling and the protection of geographical indications of spirit drinks and repealing Council Regulation (EEC) No 1576/89 and Regulation (EU) No 251/2014 of the European Parliament and the Council of 26 February 2014 on the definition, description, presentation, labelling and the protection of geographical indications of aromatised wine products and repealing Council Regulation (EEC) No 1601/91.

[2] Product of Austria, Belgium (German-Speaking Community) or Germany.

BELGIUM

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Genièvre / Jenever / Genever (1)	ジェニエーヴル / ユネーフェル / ジュネフェル	Spirits
Korn / Kornbrand (2)	コルン / コルンブラント	Spirits

BULGARIA

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Тракийска низина (Transliteration into Latin Alphabet: Trakijska nizina)	トラキイスカ・ニズィナ	Wine
Дунавска равнина (Transliteration into Latin alphabet: Dunavska ravnina)	ドゥナフスカ・ラヴニナ	Wine

CYPRUS

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Ζιβανία / Τζιβανία / Ζιβάνα / Zivania	ジヴァニア / ジヴァニア / ジヴァナ / ジヴァニア	Spirits
Κουμανδαρία (Transliteration into Latin alphabet: Commandaria)	クマンダリア	Wine
Ούζο / Ouzo (3)	ウゾ / ウーゾ	Spirits

CZECH REPUBLIC

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Budějovické pivo	ブジェヨヴィツケー・ピヴォ	Beers
Budějovický měšťanský var	ブジェヨヴィツキー・ムニェシュチャンスキー・ヴァル	Beers
České pivo	チェスキー・ピヴォ	Beers
Českobudějovické pivo	チェスコブジェヨヴィツケー・ピヴォ	Beers

(1) Product of Belgium, Germany, France or the Netherlands.
(2) Product of Austria, Belgium (German-Speaking Community) or Germany.
(3) Product of Cyprus or Greece.

FINLAND

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Suomalainen Marjalikööri / Suomalainen Hedelmälikööri / Finsk Bärlikör / Finsk Fruktlikör / Finnish berry liqueur / Finnish fruit liqueur	スオマライネン・マルヤリコーリ / スオマライネン・ヘデルマリコーリ / フィンスク・バールリコール / フィンスク・フルクトリコール / フィニッシュ・ベリー・リキュール/ フィニッシュ・フルーツ・リキュール	Spirits
Suomalainen Vodka / Finsk Vodka / Vodka of Finland	スオマライネン・ヴォトゥカ / フィンスク・ヴォトゥカ / ウォッカ・オブ・フィンランド	Spirits

FRANCE

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Alsace / Vin d'Alsace	アルザス / ヴァン・ダルザス	Wine
Armagnac	アルマニャック	Spirits
Beaujolais	ボジョレー	Wine
Bergerac	ベルジュラック	Wine
Bordeaux	ボルドー	Wine
Bourgogne	ブルゴーニュ	Wine
Calvados ([1])	カルバドス	Spirits
Chablis	シャブリ	Wine
Champagne	シャンパーニュ	Wine
Châteauneuf-du-Pape	シャトーヌフ・デュ・パップ	Wine
Cognac / Eau-de-vie de Cognac / Eau-de-vie des Charentes ([2])	コニャック / オドゥビィ・ドゥ・コニャック / オドゥビィ・デ・シャラントゥ	Spirits
Corbières	コールビエール	Wine
Coteaux du Languedoc / Languedoc	コトー・デュ・ラングドック / ラングドック	Wine
Côtes de Provence	コート・ドゥ・プロヴァンス	Wine

([1]) The existence of the prior use referred to in paragraph 2 of Article 14.29 of this geographical indication has been confirmed on 16 February 2018.
([2]) The existence of the prior use referred to in paragraph 2 of Article 14.29 of this geographical indication has been confirmed on 16 February 2018.

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Côtes du Rhône	コート・デュ・ローヌ	Wine
Côtes du Roussillon	コート・デュ・ルシヨン	Wine
Genièvre / Jenever / Genever (1)	ジェニエーヴル / ユネーフェル / ジュネフェル	Spirits
Graves	グラーブ	Wine
Haut-Médoc	オーメドック	Wine
Margaux	マルゴー	Wine
Médoc	メドック	Wine
Minervois	ミネルヴォア	Wine
Pauillac	ポイヤック	Wine
Pays d'Oc	ペイドック	Wine
Pessac-Léognan	ペサック・レオニャン	Wine
Pomerol	ポムロール	Wine
Rhum de la Martinique	ラム・ドゥ・ラ・マルティニック	Spirits
Saint-Emilion	サンテミリオン	Wine
Saint-Julien	サンジュリアン	Wine
Sancerre	サンセール	Wine
Saumur	ソミュール	Wine
Sauternes (2)	ソーテルヌ	Wine
Val de Loire	ヴァル・ドゥ・ロワール	Wine

GERMANY

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Bayerisches Bier	バイエリッシェス・ビア	Beers
Franken	フランケン	Wine
Genièvre / Jenever / Genever (3)	ジェニエーヴル / ユネーフェル / ジュネフェル	Spirits
Korn / Kornbrand (4)	コルン / コルンブラント	Spirits

(1) Product of Belgium, Germany, France or the Netherlands.
(2) Prior use of this geographical indication falls under the exception provided by paragraph 4 of Article 24 of the TRIPS Agreement as referred to in paragraph 2 of Article 14.29.
(3) Product of Belgium, Germany, France or the Netherlands.
(4) Product of Austria, Belgium (German-Speaking Community) or Germany.

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Mittelrhein	ミッテルライン	Wine
Mosel	モーゼル	Wine
Münchener Bier (1)	ミュンヘナー・ビア	Beers
Rheingau	ラインガウ	Wine
Rheinhessen	ラインヘッセン	Wine

GREECE

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Ρετσίνα Αττικής (Transliteration into Latin Alphabet: Retsina Attikis)	レツィーナ・アティキス	Wine
Σάμος (Transliteration into Latin alphabet: Samos)	サモス	Wine
Ούζο / Ouzo (2)	ウゾ / ウーゾ	Spirits

HUNGARY

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Békési Szilvapálinka	ベーケーシ・シルヴァパーリンカ	Spirits
Gönci Barackpálinka	グンツィ・バラツクパーリンカ	Spirits
Kecskeméti Barackpálinka	ケチケメーティ・バラツクパーリンカ	Spirits
Szabolcsi Almapálinka	サボルチ・アルマパーリンカ	Spirits
Szatmári Szilvapálinka	サトマーリ・シルヴァパーリンカ	Spirits
Törkölypálinka	トゥルクゥイパーリンカ	Spirits
Újfehértói meggypálinka	ウーイフェヘールトーイ・メッジパーリンカ	Spirits
Tokaj / Tokaji	トカイ / トカイ	Wine

(1) The existence of the prior use referred to in paragraph 2 of Article 14.29 of this geographical indication has been confirmed on 16 February 2018.
(2) Product of Cyprus or Greece.

IRELAND

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Irish Cream	アイリッシュ・クリーム	Spirits
Irish Whiskey / Uisce Beatha Eireannach / Irish Whisky	アイリッシュ・ウィスキー / イシュケ・バハー・エールナック / アイリッシュ・ウィスキー	Spirits

ITALY

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Asti	アスティ	Wine
Barbaresco	バルバレスコ	Wine
Bardolino	バルドリーノ	Wine
Bardolino Superiore	バルドリーノ・スペリオーレ	Wine
Barolo	バローロ	Wine
Bolgheri / Bolgheri Sassicaia	ボルゲリ / ボルゲリ・サッシカイア	Wine
Brachetto d'Acqui / Acqui	ブラケット・ダクイ / アクイ	Wine
Brunello di Montalcino	ブルネッロ・ディ・モンタルチーノ	Wine
Campania	カンパーニア	Wine
Chianti	キアンティ	Wine
Chianti Classico	キアンティ・クラシコ	Wine
Conegliano - Prosecco / Conegliano Valdobbiadene - Prosecco / Valdobbiadene - Prosecco	コネリアーノ・プロセッコ / コネリアーノ・ヴァルドビアデーネ・プロセッコ / ヴァルドビアデーネ・プロセッコ	Wine
Dolcetto d'Alba	ドルチェット・ダルバ	Wine
Franciacorta	フランチャコルタ	Wine
Grappa ([1])	グラッパ	Spirits
Lambrusco di Sorbara	ランブルスコ・ディ・ソルバーラ	Wine

([1]) The existence of the prior use referred to in paragraph 2 of Article 14.29 of this geographical indication has been confirmed on 16 February 2018.

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Lambrusco Grasparossa di Castelvetro	ランブルスコ・グラスパロッサ・ディ・カステルヴェトロ	Wine
Marsala	マルサーラ	Wine
Montepulciano d'Abruzzo	モンテプルチャーノ・ダブルッツォ	Wine
Prosecco	プロセッコ	Wine
Sicilia	シチリア	Wine
Soave	ソアーヴェ	Wine
Toscana / Toscano	トスカーナ / トスカーノ	Wine
Valpolicella	ヴァルポリチェッラ	Wine
Vernaccia di San Gimignano	ヴェルナッチャ・ディ・サンジミニャーノ	Wine
Vino Nobile di Montepulciano	ヴィーノ・ノビレ・ディ・モンテプルチャーノ	Wine

LITHUANIA

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Originali lietuviška degtinė / Original Lithuanian vodka	オリギナリ・リエトゥヴィシュカ・デクティネ / オリジナル・リトゥアニアン・ヴォトカ	Spirits

NETHERLANDS

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Genièvre / Jenever / Genever [1]	ジェニエーヴル / ユネーフェル / ジュネフェル	Spirits

POLAND

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Polska Wódka / Polish vodka	ポルスカ・ヴトゥカ / ポーリッシュ・ヴォトカ	Spirits

[1] Product of Belgium, Germany, France or the Netherlands.

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Herbal vodka from the North Podlasie Lowland aromatised with an extract of bison grass / Wódka ziołowa z Niziny Północnopodlaskiej aromatyzowana ekstraktem z trawy żubrowej	ハーバル・ヴォトカ・フロム・ザ・ノース・ポドラシエ・ロウランド・アロマタイズド・ウィズ・アン・エクストラクト・オブ・バイソン・グラス / ヴトゥカ・ジョウォーヴァ・ズ・ニジニ・プウノツノポダラスキエイ・アロマティゾヴァナ・エクストラクテム・ズ・トラヴィ・ジュブロヴェイ	Spirits

PORTUGAL

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Alentejo	アレンテージョ	Wine
Bairrada	バイラーダ	Wine
Dão	ダン	Wine
Douro	ドウロ	Wine
Lisboa	リスボア	Wine
Madeira / Vinho da Madeira / Vin de Madère / Madère / Madera / Madeira Wijn / Vino di Madera / Madeira Wein / Madeira Wine	マデイラ / ヴィーニョ・ダ・マデイラ / ヴァン・ドゥ・マデール / マデール/マデーラ / マデイラ・ウェイン / ヴィーノ・ディ・マデーラ / マデイラ・ヴァイン / マデイラ・ワイン	Wine
Oporto / Port / Port Wine / Porto / Portvin / Portwein / Portwijn / vin de Porto / vinho do Porto ([1])	オーポルト/ ポート/ポート・ワイン/ポルト/ ポートヴィン/ ポルトヴァイン / ポルトウェイン / ヴァン・ドゥ・ポルト / ヴィーニョ・ド・ポルト	Wine
Tejo	テージョ	Wine
Vinho Verde	ヴィーニョ・ヴェルデ	Wine

([1]) The existence of the prior use referred to in paragraph 2 of Article 14.29 of this geographical indication has been confirmed on 16 February 2018. Some of the prior use of this geographical indication fall under the exception provided by paragraph 4 of Article 24 of the TRIPS Agreement as referred to in paragraph 2 of Article 14.29.

ROMANIA

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Coteşti	コテシティ	Wine
Cotnari	コトナリ	Wine
Dealu Mare	デアル・マーレ	Wine
Murfatlar	ムルファトラール	Wine
Odobeşti	オドベシュティ	Wine
Panciu	パンチウ	Wine
Recaş	レカシュ	Wine

SLOVAKIA

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Vinohradnícka oblasť Tokaj	ヴィノフラドニーツカ・オブラスティ・トカイ	Wine

SLOVENIA

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Vipavska dolina	ヴィパウスカ ・ドリナ	Wine

SPAIN

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Alicante	アリカンテ	Wine
Bierzo	ビエルソ	Wine
Brandy de Jerez	ブランディ・デ・ヘレス	Spirits
Cataluña	カタルーニャ	Wine
Cava	カバ	Wine
Empordà	エンポルダー	Wine
Jerez / Xérès /Sherry	ヘレス / シェレス / シェリー	Wine
Jumilla	フミージャ	Wine
La Mancha	ラ・マンチャ	Wine
Málaga	マラガ	Wine

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Manzanilla-Sanlúcar de Barrameda	マンサニージャ・サンルーカル・デ・バラメーダ	Wine
Navarra	ナバーラ	Wine
Pacharán navarro	パチャラン・ナバーロ	Spirits
Penedès	ペネデス	Wine
Priorat	プリウラット	Wine
Rías Baixas	リアス・バイシャス	Wine
Ribera del Duero	リベラ・デル・ドゥエロ	Wine
Rioja	リオハ	Wine
Rueda	ルエダ	Wine
Somontano	ソモンターノ	Wine
Toro	トロ	Wine
Utiel-Requena	ウティエル・レケーナ	Wine
Valdepeñas	バルデペーニャス	Wine
Valencia	バレンシア	Wine

SWEDEN

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Svensk Vodka / Swedish Vodka	スヴェンスク・ヴォトカ / スウェディッシュ・ヴォトカ	Spirits

UNITED KINGDOM

Name to be protected	Transcription into Japanese (for information purposes)	Category of good and short description [in square brackets, for information purpose]
Scotch Whisky ([1])	スコッチ・ウィスキー	Spirits

([1]) The existence of the prior use referred to in paragraph 2 of Article 14.29 of this geographical indication has been confirmed on 16 February 2018.

SECTION B

Japan ([1])

Name to be protected	Transcription into Latin alphabet (for information purposes)	Category of good and short description [in square brackets, for information purpose]
壱岐	Iki	Spirits
球磨	Kuma	Spirits
琉球	Ryukyu	Spirits
薩摩	Satsuma	Spirits
白山	Hakusan	Seishu (Sake)
山梨	Yamanashi	Wine
日本酒 (Translation into English: Japanese Sake)	Nihonshu	Seishu (Sake)
山形	Yamagata	Seishu (Sake)

([1]) Goods listed in this Section are categorised under the Act on Securing of Liquor Tax and on Liquor Business Associations (Law No. 7 of 1953) and the Notice on Establishing Indication Standards Concerning Geographical Indications for Liquor (National Tax Agency Notice No. 19 of 2015) issued under the Act.

ANNEX 23

JOINT DECLARATION

The European Union recalls the obligations of third countries that have established a customs union with the European Union to align their trade regimes to that of the European Union and, for some of them, to conclude preferential agreements with countries that have entered into preferential agreements with the European Union.

In this context, the Parties note that Japan has already started negotiations with one of those countries which have established a customs union with the European Union and whose products do not benefit from the tariff concessions under this Agreement, with a view to concluding a bilateral agreement establishing a free trade area in accordance with Article XXIV of GATT 1994.

The European Union invites Japan to conclude negotiations as soon as possible with a view to having the above mentioned preferential agreements enter into force as soon as possible after the entry into force of this Agreement.