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## **SCHEDULE OF JAPAN**

### Notes for Schedule of Japan

1. The nine-digit codes of the tariff classification number of Japan referred to in this Annex are based on the national nomenclature of Japan as of the date of signature of this Agreement. Accordingly, they are subject to change in accordance with the laws, regulations or public notifications of Japan, and shall be referred to together with the correlation table published in accordance with Article 2.17 (k) (Publication) in case of any change of national nomenclature of Japan.
2. The base rates of customs duties set out in this Schedule reflect Most-Favoured-Nation (MFN) rates of customs duties in effect on January 1, 2010, except for items identified by an asterisk (“\*”) adjacent to the base rates on those items where the applicable base rates of customs duties are otherwise indicated in this Schedule.
3. For the purposes of the provisions of paragraph 2 of the General Notes to this Annex, rounding shall be to the nearest two decimal places of official monetary unit of Japan.
4. The following staging categories shall apply to the elimination or reduction of customs duties on originating goods:
  - (a) customs duties on originating goods classified under the tariff lines indicated with staging category EIF shall be eliminated entirely, and such goods shall be duty-free on the date of entry into force of this Agreement for Japan;
  - (b) customs duties other than the levy on originating goods classified under the tariff lines indicated with staging category EIF\* shall be eliminated on the date of entry into force of this Agreement for Japan. The rate of the levy charged on the originating goods classified under the tariff lines indicated with staging category EIF\* shall be the rate subtracting 1.5 yen per kilogramme from the rate of the levy on sugar centrifugal of cane sugar classified under the tariff line 170111.190, whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 98.5 degrees;
  - (c) customs duties on originating goods classified under the tariff lines indicated with staging category B4 shall be eliminated in four equal annual stages beginning on the date of entry into force of this Agreement for Japan, and such goods shall be duty-free effective April 1 of Year 4;
  - (d) customs duties on originating goods classified under the tariff lines indicated with staging category B6 shall be eliminated in six equal annual stages beginning on the date of entry into force of this Agreement for Japan, and such goods shall be duty-free effective April 1 of Year 6;

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- (e) customs duties on originating goods classified under the tariff lines indicated with staging category JPB6\* 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 for Japan; and
  - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in five equal annual stages beginning on April 1 of Year 2, and such goods shall be duty-free effective April 1 of Year 6;
- (f) customs duties on originating goods classified under the tariff lines indicated with staging category JPB6\*\* shall be eliminated as follows:
  - (i) the customs duties shall be reduced by 50 per cent of the base rates on the date of entry into force of this Agreement for Japan; and
  - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in five equal annual stages beginning on April 1 of Year 2, and such goods shall be duty-free effective April 1 of Year 6;
- (g) customs duties on originating goods classified under the tariff lines indicated with staging category JPB6\*\*\* shall remain at base rate until March 31 of Year 5, and such goods shall be duty-free effective April 1 of Year 6;
- (h) customs duties on originating goods classified under the tariff lines indicated with staging category JPB6\*\*\*\* shall be eliminated as follows:
  - (i) the customs duties shall be reduced to 25 per cent and 40 yen per kilogramme on the date of entry into force of this Agreement for Japan; and
  - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in five equal annual stages beginning on April 1 of Year 2, and such goods shall be duty-free effective April 1 of Year 6;
- (i) customs duties on originating goods classified under the tariff lines indicated with staging category JPB6\*\*\*\*\* shall be eliminated as follows:
  - (i) the customs duties shall be reduced to 35 per cent and 40 yen per kilogramme on the date of entry into force of this Agreement for Japan; and
  - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in five equal annual stages beginning on April 1 of Year 2, and such goods shall be duty-free effective April 1 of Year 6;
- (j) customs duties on originating goods classified under the tariff lines indicated with staging category B8 shall be eliminated in eight equal annual stages beginning on the date of entry into force of this Agreement for Japan, and such goods shall be duty-free effective April 1 of Year 8;

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- (k) customs duties on originating goods classified under the tariff lines indicated with staging category JPB8\* 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 for Japan; and
  - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in seven equal annual stages beginning on April 1 of Year 2, and such goods shall be duty-free effective April 1 of Year 8;
- (l) customs duties on originating goods classified under the tariff lines indicated with staging category JPB8\*\* 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 for Japan;
  - (ii) the customs duties shall remain at the level set out in subparagraph (i) until March 31 of Year 3; and
  - (iii) the customs duties shall be eliminated from the level set out in subparagraph (i) in five equal annual stages beginning on April 1 of Year 4, and such goods shall be duty-free effective April 1 of Year 8;
- (m) customs duties on originating goods classified under the tariff lines indicated with staging category JPB8\*\*\* shall be eliminated as follows:
  - (i) the customs duties shall be reduced by one third of the base rate on the date of entry into force of this Agreement for Japan; and
  - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in seven equal annual stages beginning on April 1 of Year 2, and such goods shall be duty-free effective April 1 of Year 8;
- (n) customs duties on originating goods classified under the tariff lines indicated with staging category JPB8\*\*\*\* shall be eliminated as follows:
  - (i) the customs duties shall be reduced to 10 per cent or 125 yen per litre, whichever is the less, subject to the minimum customs duty of 44.67 yen per litre, on the date of entry into force of this Agreement for Japan;
  - (ii) the customs duties shall be reduced to 8.5 per cent or 125 yen per litre, whichever is the less, subject to the minimum customs duty of 35.73 yen per litre, on April 1 of Year 2;
  - (iii) the customs duties shall be reduced to 7.1 per cent or 125 yen per litre, whichever is the less, subject to the minimum customs duty of 26.80 yen per litre, on April 1 of Year 3;
  - (iv) the customs duties shall be reduced to 5.7 per cent or 125 yen per litre, whichever is the less, subject to the minimum customs duty of 17.87 yen per litre, on April 1 of Year 4;

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- (v) the customs duties shall be reduced to 4.2 per cent or 125 yen per litre, whichever is the less, subject to the minimum customs duty of 8.93 yen per litre, on April 1 of Year 5;
  - (vi) the customs duties shall be reduced to 2.8 per cent or 125 yen per litre, whichever is the less, on April 1 of Year 6; and
  - (vii) the customs duties shall be reduced to 1.4 per cent or 125 yen per litre, whichever is the less, on April 1 of Year 7, and such goods shall be duty-free effective April 1 of Year 8;
- (o) customs duties on originating goods classified under the tariff lines indicated with staging category JPB8\*\*\*\*\* shall be eliminated as follows:
- (i) the customs duties shall be reduced to 10 per cent or 125 yen per litre, whichever is the less, subject to the minimum customs duty of 44.67 yen per litre, on the date of entry into force of this Agreement for Japan;
  - (ii) the customs duties shall be reduced to 8.5 per cent or 125 yen per litre, whichever is the less, subject to the minimum customs duty of 38.29 yen per litre, on April 1 of Year 2;
  - (iii) the customs duties shall be reduced to 7.1 per cent or 125 yen per litre, whichever is the less, subject to the minimum customs duty of 31.90 yen per litre, on April 1 of Year 3;
  - (iv) the customs duties shall be reduced to 5.7 per cent or 125 yen per litre, whichever is the less, subject to the minimum customs duty of 25.52 yen per litre, on April 1 of Year 4;
  - (v) the customs duties shall be reduced to 4.2 per cent or 125 yen per litre, whichever is the less, subject to the minimum customs duty of 19.14 yen per litre, on April 1 of Year 5;
  - (vi) the customs duties shall be reduced to 2.8 per cent or 125 yen per litre, whichever is the less, subject to the minimum customs duty of 12.76 yen per litre, on April 1 of Year 6; and
  - (vii) the customs duties shall be reduced to 1.4 per cent or 125 yen per litre, whichever is the less, subject to the minimum customs duty of 6.38 yen per litre, on April 1 of Year 7, and such goods shall be duty-free effective April 1 of Year 8;
- (p) customs duties on originating goods classified under the tariff lines indicated with staging category B9 shall be eliminated in nine equal annual stages beginning on the date of entry into force of this Agreement for Japan, and such goods shall be duty-free effective April 1 of Year 9;
- (q) customs duties on originating goods classified under the tariff lines indicated with staging category JPB10\* shall be eliminated as follows:

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- (i) the customs duties shall be reduced to 2.2 per cent on the date of entry into force of this Agreement for Japan; and
  - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in nine equal annual stages beginning on April 1 of Year 2, and such goods shall be duty-free effective April 1 of Year 10;
- (r) customs duties on originating goods classified under the tariff lines indicated with staging category B11 shall be eliminated in 11 equal annual stages beginning on the date of entry into force of this Agreement for Japan, and such goods shall be duty-free effective April 1 of Year 11;
- (s) customs duties on originating goods classified under the tariff lines indicated with staging category JPB11\* shall be:
- (i) from the date of entry into force of this Agreement for Japan until March 31 of Year 10, the difference between:
    - (A) the sum of:
      - (1) the value per kilogramme obtained by multiplying the value for customs duty per kilogramme by the Coefficient; and
      - (2) the value per kilogram set out in Column 2 of the table below; and

For the purposes of this subparagraph, the Coefficient shall be the difference between:

- (1) 100% plus the rate set out in Column 3 of the table below; and
- (2) the rate obtained by dividing the value per kilogram set out in Column 2 in the table below by 897.59 yen per kilogram; and

1	2	3
Year	Value per kilogram (yen)	Per cent (%)
1	307.87	4.3
2	269.50	3.7
3	231.13	3.2
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

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- (B) the value for customs duty per kilogramme; and
- (ii) free effective April 1 of Year 11;
- (t) customs duties on originating goods classified under the tariff lines indicated with staging category JPB11\*\* shall be eliminated as follows:
  - (i) the customs duties shall be reduced to 4.3 per cent on the date of entry into force of this Agreement for Japan;
  - (ii) the customs duties shall be reduced to 2.2 per cent from the level set out in subparagraph (i) in four equal annual stages beginning on April 1 of Year 2; and
  - (iii) the customs duties shall be eliminated from the level set out in subparagraph (ii) in six equal annual stages beginning on April 1 of Year 6, and such goods shall be duty-free effective April 1 of Year 11;
- (u) customs duties on originating goods classified under the tariff lines indicated with staging category JPB11\*\*\* 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 for Japan; and
  - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in 10 equal annual stages beginning on April 1 of Year 2, and such goods shall be duty-free effective April 1 of Year 11;
- (v) customs duties on originating goods classified under the tariff lines indicated with staging category JPB11\*\*\*\* 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 for Japan;
  - (ii) the customs duties shall remain at the level set out in subparagraph (i) until March 31 of Year 10; and
  - (iii) the customs duties shall be eliminated and such goods shall be duty-free effective April 1 of Year 11;
- (w) customs duties on originating goods classified under the tariff lines indicated with staging category JPB11\*\*\*\*\* 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 for Japan; and
  - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in 10 equal annual stages beginning on April 1 of Year 2, and such goods shall be duty-free effective April 1 of Year 11;

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- (x) customs duties on originating goods classified under the tariff lines indicated with staging category JPB12\* shall be eliminated as follows:
  - (i) the customs duties shall remain at base rate until March 31 of Year 8; and
  - (ii) the customs duties shall be eliminated from the base rate in four equal annual stages beginning on April 1 of Year 9, and such goods shall be duty-free effective April 1 of Year 12;
  
- (y) customs duties on originating goods classified under the tariff lines indicated with staging category JPB13\* 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 for Japan; and
  - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in 12 equal annual stages beginning on April 1 of Year 2, and such goods shall be duty-free effective April 1 of Year 13;
  
- (z) customs duties on originating goods classified under the tariff lines indicated with staging category JPB13\*\* 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 for Japan;
  - (ii) the customs duties shall remain at the level set out in subparagraph (i) until March 31 of Year 6; and
  - (iii) the customs duties shall be eliminated from the level set out in subparagraph (ii) in seven equal annual stages beginning on April 1 of Year 7, and such goods shall be duty-free effective April 1 of Year 13;
  
- (aa) customs duties on originating goods classified under the tariff lines indicated with staging category JPB13\*\*\* 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 for Japan;
  - (ii) the customs duties shall remain at the level set out in subparagraph (i) until March 31 of Year 6;
  - (iii) the customs duties shall be reduced by 25 per cent of the base rate from the level set out in subparagraph (ii) on April 1 of Year 7;
  - (iv) the customs duties shall remain at the level set out in subparagraph (iii) until March 31 of Year 12; and
  - (v) the customs duties shall be eliminated, and such goods shall be duty-free effective April 1 of Year 13;
  
- (bb) customs duties on originating goods classified under the tariff lines indicated with staging category B16 shall be eliminated in 16 equal annual stages beginning on the

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date of entry into force of this Agreement for Japan, and such goods shall be duty-free effective April 1 of Year 16;

(cc) customs duties on originating goods classified under the tariff lines indicated with staging category JPB16\* shall be:

(i) from the date of entry into force of this Agreement until March 31 of Year 15, 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 set out in Column 2 of the table below; and

1	2	3
Year	Value per kilogram (yen)	Per cent (%)
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) free effective April 1 of Year 16;

(dd) customs duties on originating goods classified under the tariff lines indicated with staging category JPB16\*\* shall be eliminated as follows:

(i) the customs duties shall be reduced to 25 per cent and 40 yen per kilogramme on the date of entry into force of this Agreement for Japan; and



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- (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in 15 equal annual stages beginning on April 1 of Year 2, and such goods shall be duty-free effective April 1 of Year 16;
- (ee) customs duties on originating goods classified under the tariff lines indicated with staging category JPB16\*\*\* shall be eliminated as follows:
  - (i) the customs duties shall be reduced to 35 per cent and 40 yen per kilogramme on the date of entry into force of this Agreement for Japan; and
  - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in 15 equal annual stages beginning on April 1 of Year 2, and such goods shall be duty-free effective April 1 of Year 16;
- (ff) customs duties on originating goods classified under the tariff lines indicated with staging category JPB16\*\*\*\* 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 for Japan;
  - (ii) the customs duties shall remain at the level set out in subparagraph (i) until March 31 of Year 15; and
  - (iii) the customs duties shall be eliminated and such goods shall be duty-free effective April 1 of Year 16;
- (gg) customs duties on originating goods classified under the tariff lines indicated with staging category JPB21\* shall be eliminated as follows:
  - (i) the customs duties shall be reduced to 25 per cent and 40 yen per kilogramme on the date of entry into force of this Agreement for Japan; and
  - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in 20 equal annual stages beginning on April 1 of Year 2, and such goods shall be duty-free effective April 1 of Year 21;
- (hh) customs duties on originating goods classified under the tariff lines indicated with staging category JPB21\*\* shall be eliminated as follows:
  - (i) the customs duties shall be reduced to 35 per cent and 40 yen per kilogramme on the date of entry into force of this Agreement for Japan; and
  - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in 20 equal annual stages beginning on April 1 of Year 2, and such goods shall be duty-free effective April 1 of Year 21;
- (ii) customs duties on originating goods classified under the tariff lines indicated with staging category JPB21\*\*\* shall be eliminated as follows:

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- (i) the customs duties shall be reduced by 80 per cent of the base rate in 11 equal annual stages beginning on the date of entry into force of this Agreement for Japan; and
  - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in 10 equal annual stages beginning on April 1 of Year 12, and such goods shall be duty-free effective April 1 of Year 21;
- (jj) customs duties on originating goods classified under the tariff lines indicated with staging category JPR2 shall be reduced as follows:
- (i) (A) the customs duties shall be reduced to 27.5 per cent on the date of entry into force of this this Agreement for Japan;
  - (B) the customs duties shall be reduced to 20 per cent from the level set out in subparagraph (A) in nine equal annual stages beginning on April 1 of Year 2;
  - (C) the customs duties shall be reduced to 9 per cent from the level set out in subparagraph (B) in six equal annual stages beginning on April 1 of Year 11;
  - (D) and the customs duties shall remain at 9 per cent from Year 16; and
  - (ii) notwithstanding subparagraph (i), if the customs duties on the originating goods as defined in subparagraph (o) of Article 1.2 of the Agreement between Japan and Australia for an Economic Partnership (JAEPA), which are classified headings 02.01 and 02.02 under the JAEPA, are less than those set out in subparagraph (i) under this Agreement at any time, the former rate shall apply to the originating goods classified under the tariff lines indicated with staging category JPR2 under this Agreement.
- (kk) customs duties on originating goods classified under the tariff lines indicated with staging category JPR3 shall be reduced as follows:
- (i) the customs duties shall be reduced to 39 per cent on the date of entry into force of this this Agreement for Japan;
  - (ii) the customs duties shall be reduced to 20 per cent from the level set out in subparagraph (i) in nine equal annual stages beginning on April 1 of Year 2;
  - (iii) the customs duties shall be reduced to 9 per cent from the level set out in subparagraph (ii) in six equal annual stages beginning on April 1 of Year 11; and
  - (iv) the customs duties shall remain at 9 per cent from Year 16;
- (ll) customs duties on originating goods classified under the tariff lines indicated with staging category JPR4 shall be the lesser of:

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- (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 set out in Column 2 of the table below;

1	2	3
Year	Value per kilogram (yen)	Per cent (%)
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

(mm) customs duties on originating goods classified under the tariff lines indicated with staging category JPR5 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 set out in Column 2 of the table below;

1	2	3
Year	Value per kilogram (yen)	Per cent (%)
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

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- (nn) customs duties on originating goods classified under the tariff lines indicated with staging category JPR6 shall be reduced as follows:
  - (i) the customs duties shall be reduced by 70 per cent of the base rate in six equal annual stages beginning on the date of entry into force of this Agreement for Japan; and
  - (ii) the customs duties shall remain at the level set out in subparagraph (i) from Year 6;
- (oo) customs duties on originating goods classified under the tariff lines indicated with staging category JPR7 shall be reduced by 10 per cent of the base rate on the date of entry into force of this Agreement for Japan and shall remain at that level thereafter;
- (pp) customs duties on originating goods classified under the tariff lines indicated with staging category JPR8 shall be reduced as follows:
  - (i) the customs duties shall be reduced by 55 per cent of the base rate in six equal annual stages beginning on the date of entry into force of this Agreement for Japan; and
  - (ii) the customs duties shall remain at the level set out in subparagraph (i) from Year 6;
- (qq) customs duties on originating goods classified under the tariff lines indicated with staging category JPR9 shall be reduced as follows:
  - (i) the customs duties shall be reduced by 50 per cent of the base rate in six equal annual stages beginning on the date of entry into force of this Agreement for Japan; and
  - (ii) the customs duties shall remain at the level set out in subparagraph (i) from Year 6;
- (rr) customs duties on originating goods classified under the tariff lines indicated with staging category JPR10 shall be reduced as follows:
  - (i) the customs duties shall be reduced by 90 per cent of the base rate in six equal annual stages beginning on the date of entry into force of this Agreement for Japan; and
  - (ii) the customs duties shall remain at the level set out in subparagraph (i) from Year 6;
- (ss) customs duties on originating goods classified under the tariff lines indicated with staging category JPR11 shall be reduced as follows:

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- (i) the customs duties shall be reduced by 72 per cent of the base rate in six equal annual stages beginning on the date of entry into force of this Agreement for Japan; and
  - (ii) the customs duties shall remain at the level set out in subparagraph (i) from Year 6;
- (tt) customs duties on originating goods classified under the tariff lines indicated with staging category JPR12 shall be reduced as follows:
  - (i) the customs duties shall be reduced by 75 per cent of the base rate in six equal annual stages beginning on the date of entry into force of this Agreement for Japan; and
  - (ii) the customs duties shall remain at the level set out in subparagraph (i) from Year 6;
- (uu) customs duties on originating goods classified under the tariff lines indicated with staging category JPR13 shall be reduced as follows:
  - (i) the customs duties shall be reduced by 50 per cent of the base rate in 11 equal annual stages beginning on the date of entry into force of this Agreement for Japan; and
  - (ii) the customs duties shall remain at the level set out in subparagraph (i) from Year 11;
- (vv) customs duties on originating goods classified under the tariff lines indicated with staging category JPR14 shall be reduced by 15 per cent of the base rate on the date of entry into force of this Agreement for Japan and shall remain at that level thereafter;
- (ww) customs duties on originating goods classified under the tariff lines indicated with staging category JPR15 shall be reduced by 25 per cent of the base rate on the date of entry into force of this Agreement for Japan and shall remain at that level thereafter;
- (xx) customs duties on originating goods classified under the tariff lines indicated with staging category JPR16 shall be reduced as follows:
  - (i) the customs duties shall be reduced by 15 per cent of the base rate in six equal annual stages beginning on the date of entry into force of this Agreement for Japan; and
  - (ii) the customs duties shall remain at the level set out in subparagraph (i) from Year 6;
- (yy) customs duties on originating goods classified under the tariff lines indicated with staging category JPR17 shall be reduced by 5 per cent of the base rate on the date of entry into force of this Agreement for Japan and shall remain at that level thereafter;

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- (zz) customs duties on originating goods classified under the tariff lines indicated with staging category JPR18 shall be reduced as follows:
  - (i) the customs duties shall be reduced by 25 per cent of the base rate in six equal annual stages beginning on the date of entry into force of this Agreement for Japan; and
  - (ii) the customs duties shall remain at the level set out in subparagraph (i) from Year 6;
  
- (aaa) customs duties on originating goods classified under the tariff lines indicated with staging category JPR19 shall be reduced as follows:
  - (i) the customs duties shall be reduced by 15 per cent of the base rate in four equal annual stages beginning on the date of entry into force of this Agreement for Japan; and
  - (ii) the customs duties shall remain at the level set out in subparagraph (i) from Year 4;
  
- (bbb) customs duties on originating goods classified under the tariff lines indicated with staging category JPR20 shall be reduced as follows:
  - (i) the customs duties shall be reduced by 60 per cent of the base rate in nine equal annual stages beginning on the date of entry into force of this Agreement for Japan; and
  - (ii) the customs duties shall remain at the level set out in subparagraph (i) from Year 9;
  
- (ccc) customs duties on originating goods classified under the tariff lines indicated with staging category JPR21 shall be reduced as follows:
  - (i) the customs duties shall be reduced by 55 per cent of the base rate in nine equal annual stages beginning on the date of entry into force of this Agreement for Japan; and
  - (ii) the customs duties shall remain at the level set out in subparagraph (i) from Year 9;
  
- (ddd) customs duties on originating goods classified under the tariff lines indicated with staging category JPR22 shall be reduced as follows:
  - (i) the customs duties shall be reduced by 60 per cent of the base rate in six equal annual stages beginning on the date of entry into force of this Agreement for Japan; and
  - (ii) the customs duties shall remain at the level set out in subparagraph (i) from Year 6;

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- (eee) customs duties on originating goods classified under the tariff lines indicated with staging category JPR23 shall be reduced as follows:
  - (i) the customs duties shall be reduced by 63 per cent of the base rate in six equal annual stages beginning on the date of entry into force of this Agreement for Japan; and
  - (ii) the customs duties shall remain at the level set out in subparagraph (i) from Year 6;
  
- (fff) customs duties on originating goods classified under the tariff lines indicated with staging category JPR24 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 stages beginning on the date of entry into force of this Agreement for Japan; and
  - (ii) the customs duties shall remain at the level set out in subparagraph (i) from Year 6;
  
- (ggg) customs duties on originating goods classified under the tariff lines indicated with staging category JPR25 shall be reduced as follows:
  - (i) the customs duties shall be reduced by 67 per cent of the base rate in six equal annual stages beginning on the date of entry into force of this Agreement for Japan; and
  - (ii) the customs duties shall remain at the level set out in subparagraph (i) from Year 6;
  
- (hhh) maximum import mark-up to set minimum selling price, which is applied by Japan on originating goods classified under the tariff lines indicated with staging category JPM1 for each year shall be as follows:
  - (i) 16.2 yen per kilogramme for Year 1;
  - (ii) 15.3 yen per kilogramme for Year 2;
  - (iii) 14.5 yen per kilogramme for Year 3;
  - (iv) 13.6 yen per kilogramme for Year 4;
  - (v) 12.8 yen per kilogramme for Year 5;
  - (vi) 11.9 yen per kilogramme for Year 6;
  - (vii) 11.1 yen per kilogramme for Year 7;
  - (viii) 10.2 yen per kilogramme for Year 8; and
  - (ix) 9.4 yen per kilogramme for Year 9 and for each subsequent year.
  
- (iii) maximum import mark-up to set minimum selling price, which is applied by Japan on originating goods classified under the tariff lines indicated with staging category JPM2 for each year shall be as follows:

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- (i) 7.6 yen per kilogramme for Year 1;
  - (ii) 7.2 yen per kilogramme for Year 2;
  - (iii) 6.8 yen per kilogramme for Year 3;
  - (iv) 6.4 yen per kilogramme for Year 4;
  - (v) 6.0 yen per kilogramme for Year 5;
  - (vi) 5.6 yen per kilogramme for Year 6;
  - (vii) 5.2 yen per kilogramme for Year 7;
  - (viii) 4.8 yen per kilogramme for Year 8; and
  - (ix) 4.4 yen per kilogramme for Year 9 and for each subsequent year;
- (jjj) customs duties on originating goods classified under the tariff lines indicated with -staging category TWQ-[n] or CSQ-[n] shall be governed by the terms of the tariff rate quota for that specific tariff line, as set out in Appendix A to this Schedule, beginning on the date this Agreement enters into force for Japan; and
- (kkk) customs duties on originating goods classified under the tariff lines indicated with staging category MFN shall be at the most-favoured-nation applied rate of customs duties in effect at the time of import.
5. For originating goods classified under the tariff lines indicated with staging category SG[n], a safeguard measure is applicable under the conditions set out in Appendix B to this Schedule.
6. For the purposes of implementing annual instalments, the following shall apply:
- (a) the reduction for Year 1 shall take place on the date of entry into force of this Agreement for Japan; and
  - (b) the subsequent annual reductions shall take place on April 1 of each following year.
7. For the purposes of this Schedule, Year means, with respect to Year 1, the period from the date of entry into force of this Agreement for Japan until the following March 31 and, with respect to each subsequent year, the twelve-month period which starts on April 1 of that year.
8. (a) Upon request from Australia, Canada, Chile, New Zealand or the United States, Japan and the requesting Party shall consult to consider Japan's commitments to the requesting Party regarding treatment of originating goods related to the application of customs duties, tariff rate quotas, and safeguards in Schedule of Japan no sooner than seven years after the date of entry into force of this Agreement for Japan, with a view to increasing market access.
- (b) Following completion of applicable legal procedures by Japan and another State or customs territory necessary for entry into force of an international agreement, or an amendment thereto, granting preferential market access by Japan to that other State or customs territory, and on request of Australia, Canada, Chile, New Zealand or the United States, Japan and the requesting Party shall consult to consider Japan's



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commitments to the requesting Party regarding treatment of originating goods related to the application of customs duties, tariff rate quotas, and safeguards in Schedule of Japan, with a view to providing to the originating goods treatment equivalent to that provided to goods classified in the same tariff lines under the international agreement. Japan and the requesting Party shall consult no later than one month after the date of the request, unless the Parties agree otherwise.

- (c) For greater certainty, nothing in this paragraph shall be construed to affect the rights or obligations of Japan under any other provision of this Agreement.