

TRADE AGREEMENT COMPARISON GUIDE

2020



INTRODUCTION

The Dairy Australia Trade Agreement Comparison Guide is published by Dairy Australia for the benefit of the Australian dairy industry.

This document is intended as a reference guide and is not a definitive list of all markets and trade agreements. Furthermore trade agreements along with associated tariffs quotas and safeguards can change quite frequently so exporters should check with their local agents before making export decisions.

This guide provides information on current trade agreements for the top 10 export markets for the Australian dairy industry. It is a companion document to the Export Markets Dairy Tariffs Guide also published by Dairy Australia. For information relating to trade agreements for markets not appearing in this guide please contact Dairy Australia.

Whilst all reasonable efforts have been taken to ensure the accuracy of the Dairy Australia Export Market Trade Agreement Guide use of the information contained therein is at one's own risk. To the fullest extent permitted by Australian law Dairy Australia disclaims all liability for any losses costs claims and the like sustained or incurred as a result of the use of or reliance upon the information contained in the Guide including without limitation liability stemming from reliance upon any part which may contain inadvertent errors whether typographical or otherwise.



Trade Agreement Dairy Market Access Comparisons–Australia New Zealand USA and EU Key Markets and Trade Agreements currently in Force with major dairy suppliers

Country	Australia	NZ	USA	EU
China	CHAFTA	NZ China FTA	MFN	MFN
Indonesia	AANZFTA	AANZFTA	MFN	MFN
	IA-CEPA			
Thailand	AANZFTA	AANZFTA	MFN	MFN
	TAFTA	NZ Thailand CEP		
Malaysia	AANZFTA	AANZFTA	MFN	MFN
	MAFTA	NZ Malaysia FTA		
Taiwan	MFN	NZ Taiwan ECA	MFN	MFN
Japan	CPTPP	CPTPP	USJTA	Japan EU EPA
	JAEP			
Sth Korea	KAFTA	KNZFTA	KORUS	EU South Korea FTA
Singapore	AANZFTA	AANZFTA	US Singapore FTA	EUSFTA
	SAFTA	NZ Singapore CEP		
	CPTPP	CPTPP		
Vietnam	AANZFTA	AANZFTA	MFN	EU Vietnam TA
	CPTPP	CPTPP		
Philippines	AANZFTA	AANZFTA	MFN	MFN
Peru	PAFTA	MFN	PTPA	EUCPTA

- Trade Agreement in Force–superior market access
- Trade Agreement in Force
- MFN: No Trade Agreement currently in force

Aus Refs dfat.gov.au/trade/agreements/Pages/trade-agreements

ftaportal.dfat.gov.au/

NZ Refs mfat.govt.nz/en/trade/free-trade-agreements/

tariff-finder.govt.nz/

EU Ref ec.europa.eu/trade/policy/countries-and-regions/negotiations-and-agreements/

US Ref ustr.gov/trade-agreements/free-trade-agreements

ACRONYMS

MFN	The MFN rate is the Most Favoured Nation tariff rate. This is the tariff rate payable on imports from a member country of the World Trade Organisation (WTO) that does not qualify for a preferential tariff rate such as a that under a Free Trade Agreement (FTA).
CHAFTA	China Australia Free Trade Agreement
NZ China FTA	New Zealand China Free Trade Agreement
AANZFTA	ASEAN Australia New Zealand Free Trade Agreement
IA-CEPA	Indonesia Australia Comprehensive Economic Partnership Agreement
TAFTA	Thailand Australia Free Trade Agreement
NZ Thailand CEP	New Zealand Thailand Closer Economic Partnership
NZ Taiwan ECA	Agreement between New Zealand and the Separate Customs Territory of Taiwan Penghu Kinmen and Matsu on Economic Cooperation
CPTPP	Comprehensive and Progressive Trans Pacific Partnership
USJTA	United States Japan Trade Agreement
JAEPa	Japan Australia Economic Partnership Agreement
KAFTA	Korea Australia Free Trade Agreement
KNZFTA	New Zealand South Korea Free Trade Agreement
KORUS	United States South Korea Free Trade Agreement
EU South Korea FTA	European Union South Korea Free Trade Agreement
PAFTA	Peru Australia Free Trade Agreement
PTPA	United States-Peru Trade Promotion Agreement
EUCPTA	EU-Colombia/Peru Trade Agreement
SAFTA	Singapore Australia Free Trade Agreement
NZ Singapore CEP	New Zealand Singapore Closer Economic Partnership
US Singapore FTA	United States Singapore Free Trade Agreement
EUSFTA	European Union Singapore Free Trade Agreement
EU Vietnam TA	European Union Vietnam Trade Agreement

China Trade Agreements–Dairy Market Access Comparison–as at June 2020

AHECC	Category	MFN	Australia	NZ	USA	EU
			CHAFTA	NZ-China CEP	MFN	MFN
0401	Liquid Milk and Cream	15%	6%	0%	MFN	MFN
0402	Milk Powders	10%	5%	0%	MFN	MFN
0403.10	Yoghurt	10%	4%	0%	MFN	MFN
0403.90	Buttermilk	20%	8%	0%	MFN	MFN
0404.10	Whey	6%	0%	0%	MFN	MFN
0404.90	Products consisting of natural milk constituents	20%	8%	0%	MFN	MFN
0405.10	Butter	10%	4%	0%	MFN	MFN
0405.20	Dairy Spreads	10%	0%	0%	MFN	MFN
0405.30	Other Fats	10%	4%	0%	MFN	MFN
0406	Cheese (except Blue Veined)	12%	4.8%	0%	MFN	MFN
0406.40	Blue Veined Cheese	15%	0%	0%	MFN	MFN
1702.11	Lactose	10%	0%	0%	MFN	MFN
1901.10	Infant Formula	15%	0%	0%	MFN	MFN
2105.00	Ice Cream	19%	0%	0%	MFN	MFN
2106.10	Protein Concentrates	10%	0%	0%	MFN	MFN
3501	Casein and Caseinates	10%	0%	0%	MFN	MFN

Special Safeguard Categories

Safeguard volumes (tonnes)											
Year	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Australia											
Whole Milk Powder	22,355	23,452	24,624	25,855	27,148	28,506	29,931	31,427	32,999	34,649	tbc^
New Zealand											
Liquid Milk and Cream	2,335	2,451	Expired	Expired	Expired	Expired	Expired	Expired	Expired	Expired	Expired
Milk Powders	170,606	179,137	188,094	197,498	tbc*	tbc*	tbc*	tbc*	tbc*	tbc*	tbc*
Butter and fats	16,881	17,725	Expired	Expired	Expired	Expired	Expired	Expired	Expired	Expired	Expired
Cheese (except Blue Veined)	6,465	6,788	Expired	Expired	Expired	Expired	Expired	Expired	Expired	Expired	Expired

^The SSG for Australian Whole Milk Powder reaches 34649t in 2029 and becomes subject to review under CHAFTA Article 2.14 Paragraph 8

*The SSG Trigger levels for NZ Dairy Products (Milk Powder) in subsequent years from 2023 shall be the full trigger level or as otherwise provided pursuant to Paragraph 5 of Annex 3

Singapore Trade Agreements–Dairy Market Access Comparison–as at June 2020

AHECC	Category	MFN	Australia	NZ	USA	EU
			AANZFTA	AANZFTA	US Singapore FTA	EUSFTA
			SAFTA	NZ Singapore CEP		
			CPTPP	CPTPP		
0401	Liquid Milk and Cream	0%	0%	0%	0%	0%
0402	Milk Powders	0%	0%	0%	0%	0%
0403.10	Yoghurt	0%	0%	0%	0%	0%
0403.90	Buttermilk	0%	0%	0%	0%	0%
0404.10	Whey	0%	0%	0%	0%	0%
0404.90	Products consisting of natural milk constituents	0%	0%	0%	0%	0%
0405.10	Butter	0%	0%	0%	0%	0%
0405.20	Dairy Spreads	0%	0%	0%	0%	0%
0405.30	Other Fats	0%	0%	0%	0%	0%
0406	Cheese (except Blue Veined)	0%	0%	0%	0%	0%
0406.40	Blue Veined Cheese	0%	0%	0%	0%	0%
1702.11	Lactose	0%	0%	0%	0%	0%
1901.10	Infant Formula	0%	0%	0%	0%	0%
2105.00	Ice Cream	0%	0%	0%	0%	0%
2106.10	Protein Concentrates	0%	0%	0%	0%	0%
3501	Casein and Caseinates	0%	0%	0%	0%	0%

Indonesia Trade Agreements–Dairy Market Access Comparison–as at June 2020

AHECC	Category	MFN	Australia	NZ	USA	EU
			AANZFTA	AANZFTA	MFN	MFN
			IA-CEPA			
0401.10.10	Liquid Milk-fat content not exceeding 1% in liquid form	5%	4%	4%	MFN	MFN
0401.10.90	Liquid Milk-fat content not exceeding 1% other	5%	4%	4%	MFN	MFN
0401.20.10	Liquid Milk-fat content exceeding 1% but not exceeding 6% in liquid form	5%	3.25%	4%	MFN	MFN
0401.20.90	Liquid Milk-fat content exceeding 1% but not exceeding 6% other	5%	4%	4%	MFN	MFN
0401.40	Liquid Milk-fat content exceeding 6% but not exceeding 10%	5%	0%	0%	MFN	MFN
0401.50	Liquid Milk-fat content exceeding 10%	5%	0%	0%	MFN	MFN
0402.xx	Milk Powder (SMP and WMP)	5%	0% 0% (if over 20kg) or 4%		MFN	MFN
0402.99	Milk and cream concentrated or containing added sugar or other sweetening matter: Other; Other; Other	10%	0%	0%	MFN	MFN
0403.10	Yoghurt	10%	0%	0%	MFN	MFN
0403.90	Buttermilk	5%	0%	0%	MFN	MFN
0404	Whey and Products consisting of natural milk constituents	5%	0%	0%	MFN	MFN
0405	Butter Dairy Spreads Other Fats and Oils	5%	0%	0%	MFN	MFN
0406.xx	Cheese	5%	0%	4%	MFN	MFN
0406.20	Grated or Powdered Cheeses	5%	0%	4%	MFN	MFN
1702.11	Lactose	5%	0%	0%	MFN	MFN
1901.10	Infant Formula	5%	0%	0%	MFN	MFN
2105.00	Ice Cream	15%	0%	0%	MFN	MFN
2106.10	Protein Concentrates	5%	0%	0%	MFN	MFN
3501	Casein and Caseinates	5%	0%	0%	MFN	MFN

Liquid Milk–IA CEPA and AANZFTA

0401.10.10	*Under IA-CEPA Remains at 4% until 2033 then becomes free. Under AANZFTA remains at 4% in perpetuity.
0401.10.90	*Under IA-CEPA Remains at 4% until 2026 then becomes free. Under AANZFTA remains at 4% in perpetuity.
0401.20.10	*Under IA-CEPA the tariff reduces (by .25% per year) until reaching 0% in 2033. Under AANZFTA remains at 4% in perpetuity.
0401.20.90	*Under IA-CEPA Remains at 4% until 2026 then becomes free. Under AANZFTA remains at 4% in perpetuity.

Thailand Trade Agreements-Dairy Market Access Comparison-as at June 2020

AHECC	Category	MFN	Australia	NZ	USA	EU
			TAFTA	NZ-Thailand CEP	MFN	MFN
			AANZFTA	AANZFTA		
0401	Liquid Milk and Cream	20% or 41% [∞]	5% (In quota)*	5% (in quota)^	MFN	MFN
0402.1	Skim Milk Powder (Fat content not over 1.5%)	5% or 216% ^α	5% (In quota)*	5% or 194.4%	MFN	MFN
0402.xxxx	Milk Powder (Fat content exceeding 1.5%)	5% to 30%	0%	0%	MFN	MFN
0403	Buttermilk/Yoghurt	5% to 30%	0%	0%	MFN	MFN
0404.10	Whey	5% to 30%	0%	0%	MFN	MFN
0404.90	Products consisting of natural milk constituents	5% to 30%	0%	0%	MFN	MFN
0405.10	Butter	33%+12 baht per k/g	0%	0%	MFN	MFN
0405.20	Dairy Spreads	25.7%	0%	0%	MFN	MFN
0405.30	Other Fats	5% to 33%+up to 12 baht per kg	0%	0%	MFN	MFN
0406	Cheese	30% to 33%+up to 12 baht per kg	0%	0%	MFN	MFN
1702.11	Lactose	1%	0%	0%	MFN	MFN
1901.10	Infant Formula	5% to 30%+up to 4.1 baht per kg	0%	0%	MFN	MFN
2105.00	Ice Cream	30%	0%	0%	MFN	MFN
2106.10	Protein Concentrates	30%	0%	0%	MFN	MFN
3501	Casein and Caseinates	5%	0%	0%	MFN	MFN
1901.10	Infant Formula	5%	0%	0%	MFN	MFN
2105.00	Ice Cream	15%	0%	0%	MFN	MFN
2106.10	Protein Concentrates	5%	0%	0%	MFN	MFN
3501	Casein and Caseinates	5%	0%	0%	MFN	MFN

MFN/WTO-Liquid Milk-IA CEPA and AANZFTA

[∞] MFN Tariffs for Liquid Milk and Cream-20% for product within WTO Quota 41% for product out of WTO quota.

^α MFN Tariffs for Skim Milk Powder-5% for product within WTO Quota 216% for product out of WTO Quota.

TAFTA Quotas-Liquid Milk and cream and SMP

192.91t *Liquid Milk and cream quota volume specified under the Thai Australia Free Trade Agreement-the 5% tariff is for product within quota.

3523.55t Out of Quota tariff=90% of MFN Rate. Quota and tariff to be removed from 1 Jan 2025.

*Skim Milk Powder quota volume specified under the Thai Australia Free Trade Agreement-the 5% tariff is for product within quota.

NZ-Thailand CEP Quotas-Liquid Milk and cream and SMP

192.91t ^Liquid Milk and cream quota volume specified under the NZ Thailand CEP-the 5% tariff is for product within quota.

Out of Quota tariff=90% of MFN Rate. Quota and tariff to be removed from 1 Jan 2025.

SMP-No Quota The Thai-NZ CEP will eliminate all tariffs and quota restrictions on HS 0402.10 Skim Milk Powder in 2025.
In the interim the Thai-NZ CEP does not provide for any additional quota volume exclusively for New Zealand.
New Zealand exporters can continue to supply SMP under Thailand's WTO global tariff quota which is set at at least 55000 tonnes annually across four SMP tariff lines:
0402.10.41; 0402.10.49; 0402.10.91; and 0402.10.99.

Malaysia Trade Agreements–Dairy Market Access Comparison–as at June 2020

AHECC	Category	MFN	Australia	NZ	USA	EU
			AANZFTA	AANZFTA	MFN	MFN
			MAFTA	MNZFTA		
0401.10.10	Liquid Milk–fat content not exceeding 1% in liquid form	20% (WTO Quota) or 50%	0% (In Quota) or 20%	0% (In Quota) or 20%	MFN	MFN
0401.10.90	Liquid Milk–fat content not exceeding 1% other	5%	0%	0%	MFN	MFN
0401.20.10	Liquid Milk–fat content exceeding 1% but not exceeding 6% in liquid form	20% (WTO Quota) or 50%	0% (In Quota) or 20%	0% (In Quota) or 20%	MFN	MFN
0401.20.90	Liquid Milk–fat content exceeding 1% but not exceeding 6% other	5%	0%	0%	MFN	MFN
0401.40.10	Liquid Milk–fat content exceeding 6% but not exceeding 10% in liquid form	20% (WTO Quota) or 50%	0% (In Quota) or 20%	0% (In Quota) or 20%	MFN	MFN
0401.40.90	Liquid Milk–fat content exceeding 6% but not exceeding 10% other	5%	0%	0%	MFN	MFN
0401.50	Liquid Milk–fat content exceeding 10%	0%	0%	0%	MFN	MFN
0402	Milk and cream concentrated	0% to 5%	0%	0%	MFN	MFN
0403.10	Yoghurt and Buttermilk	0%	0%	0%	MFN	MFN
0404	Whey and Products consisting of natural milk constituents	0%	0%	0%	MFN	MFN
0405	Butter Dairy Spreads Other Fats and Oils	0%	0%	0%	MFN	MFN
0406	Cheese	0%	0%	0%	MFN	MFN
1702.11	Lactose	0%	0%	0%	MFN	MFN
1901.10	Infant Formula	0%	0%	0%	MFN	MFN
2105.00	Ice Cream	5%	0%	0%	MFN	MFN
2106.10	Protein Concentrates	15%	0%	0%	MFN	MFN
3501	Casein and Caseinates	0%	0%	0%	MFN	MFN

Malaysia WTO and CSQ (Country Specific Quota) Milk Quotas

0401	MFN Tariffs for Liquid Milk and cream products (In liquid form) are 20% within WTO Quota (1 Million litres) or 50% Out of Quota.
0401.10.10	Under MAFTA the current CSQ for Australia is 122987 litres. 35% of this quota is administered as open licence. The In quota tariff is 0% Out of Quota Tariff for Australian origin is 20%. Under AANZFTA the current CSQ for Australia is 669401 litres. The In quota tariff is 0% Out of Quota Tariff for Australian origin is 20%. Under MNZFTA the current CSQ ifor NZ is 268783litres. The in quota tariff is 0% Out of Quota tariff for NZ origin is 20%. Under AANZFTA the current CSQ for NZ is 167350 litres. The in quota tariff for NZ origin is 0% the Out of Quota tariff is 20%.
0401.20.10	Under MAFTA the current CSQ for Australia is 996281 litres. 35% of this quota is administered as open licence. The In quota tariff is 0% Out of Quota Tariff for Australian origin is 20%. Under AANZFTA the current Quota is 3347005 litres. The In quota tariff is 0% Out of Quota Tariff for Australian origin is 20%. Under MNZFTA the current CSQ ifor NZ is 2769121 litres. The in quota tariff is 0% Out of Quota tariff for NZ origin is 20%. Under AANZFTA the current CSQ for NZ is 223134 litres. The in quota tariff for NZ origin is 0% the Out of Quota tariff is 20%.
0401.40.10	Under MAFTA the current Quota is 26095 litres. The In quota tariff is 0% Out of Quota Tariff for Australian Origin is 20%. Under AANZFTA the current Quota is 22313 litres. The In quota tariff is 0% Out of Quota Tariff for Australian Origin is 20%. Under MNZFTA the current CSQ ifor NZ is 268783 litres. The in quota tariff is 0% Out of Quota tariff for NZ origin is 20%. Under AANZFTA the current CSQ for NZ is 223134 litres. The in quota tariff for NZ origin is 0% the Out of Quota tariff is 20%.

Vietnam Trade Agreements–Dairy Market Access Comparison–as at June 2020

AHECC	Category	MFN	Australia	NZ	USA	EU
			AANZFTA	AANZFTA	MFN	MFN*
			CPTPP	CPTPP		
0401	Milk in Liquid Form Milk in Frozen Form Longlife Milk Other Milk	15%	0%	0%	MFN	MFN
0402.XX	Skim Milk Powder Whole Milk Powder	3% or 5%	0%	0%	MFN	MFN
0402.91.10	Condensed Milk Evaporated Milk Cream Concentrated etc	5%	0%	0%	MFN	MFN
0403.10	Yoghurt	7%	0%	0%	MFN	MFN
0403.90.10	Buttermilk	20%	0%	0%	MFN	MFN
0403.90.90	Other fermented products from milk and cream	20%	0%	0%	MFN	MFN
0404.10	Whey	0%	0%	0%	MFN	MFN
0404.90	Products consisting of natural milk constituents	5%	0%	0%	MFN	MFN
0405.10	Butter	13%	0%	0%	MFN	MFN
0405.20;	Dairy Spreads	15%	0%	0%	MFN	MFN
0405.90.10; 0405.90.30; 0405.90.90	Milk fat anhydrous Butter Oil Other fats and Oils	5%	0%	0%	MFN	MFN
0405.90.30	Ghee	15%	0%	0%	MFN	MFN
0406	Cheese	10%	0%	0%	MFN	MFN
1702.11	Lactose	0%	0%	0%	MFN	MFN
1901.10.20	Infant Formula	10%	0%	0%	MFN	MFN
2105.00.10	Ice Cream	20%	0%	0%	MFN	MFN
2106.10	Protein Concentrates	5%	0%	0%	MFN	MFN
3501	Casein and Caseinates	10%	0%	0%	MFN	MFN

*The European Union and Vietnam signed a Trade and Investment Protection Agreement on 30 June 2019. The agreement has not entered into force as of July 2020.

The Philippines Trade Agreements-Dairy Market Access Comparison-as at June 2020

AHECC	Category	MFN	Australia	NZ	USA	EU
			AANZFTA	AANZFTA	MFN	MFN*
0401	Milk in Liquid Form, Milk in Frozen Form, Longlife Milk, Other Milk	3%	0%	0%	MFN	MFN
0402.xx	Skim Milk Powder, Whole Milk Powder	1%	0%	0%	MFN	MFN
0402.91.10	Condensed Milk, Evaporated Milk, Cream Concentrated etc	5%	0%	0%	MFN	MFN
0403.10	Yoghurt	7%	5%	5%	MFN	MFN
0403.90.10	Buttermilk	2%	0%	0%	MFN	MFN
0403.90.90	Other fermented products from milk and cream	7%	0%	0%	MFN	MFN
0404.10	Whey	1%	0%	0%	MFN	MFN
0404.90	Products consisting of natural milk constituents	3%	0%	0%	MFN	MFN
0405.10	Butter	6%	0%	0%	MFN	MFN
0405.20;	Dairy Spreads	7%	0%	0%	MFN	MFN
0405.90.10; 0405.90.30; 0405.90.90	Milk fat, anhydrous, Butter Oil, Other fats and Oils	1%	0%	0%	MFN	MFN
0405.90.30	Ghee	1%	0%	0%	MFN	MFN
0406.10	Cheese, Fresh	3%	0%	0%	MFN	MFN
0406.2	Cheese, grated or powdered	2% (over 20kg) or 4%	0%	0%	MFN	MFN
0406.30	Cheese, processed	7%	0%	0%	MFN	MFN
0406.40	Cheese, Blue	3%	0%	0%	MFN	MFN
0406.90	Cheese, Other	7%	0%	0%	MFN	MFN
1702.11	Lactose	1%	0%	0%	MFN	MFN
1901.10.20	Infant Formula	7%	0%	0%	MFN	MFN
2105.00.10	Ice Cream	10%	0%	0%	MFN	MFN
2106.10	Protein Concentrates	3%	0%	0%	MFN	MFN
3501	Casein and Caseinates	1%	0%	0%	MFN	MFN

Taiwan Trade Agreements–Dairy Market Access Comparison–as at June 2020

AHECC	Category	MFN	Australia	NZ	USA	EU
			MFN	NZ Taiwan ECA	MFN	MFN
0401	Fresh Milk Longlife Milk Other Milk	NT\$15.6/KGM or 20%	MFN	NT\$14.0/KGM or 0%	MFN	MFN
0402.XX	Skim Milk Powder Whole Milk Powder	10%	MFN	0%	MFN	MFN
0402.91.10	Condensed Milk Evaporated Milk Cream Concentrated etc	NT\$15.6/KGM or 5% to 30%	MFN	NT\$2.0/KGM or 0%	MFN	MFN
0403.10	Yoghurt	15%	MFN	0%	MFN	MFN
0403.90.10	Buttermilk Powder	10%	MFN	0%	MFN	MFN
0403.90.xx	Buttermilk other	NT\$15.6/KGM or 20%	MFN	NT\$2.0/KGM or 0%	MFN	MFN
0404.10	Whey	5%	MFN	0%	MFN	MFN
0404.90	Products consisting of natural milk constituents	27.5%	MFN	0%	MFN	MFN
0405.10	Butter	5%	MFN	0%	MFN	MFN
0405.20	Dairy Spreads	15%	MFN	0%	MFN	MFN
0405.90.10	Milk fat anhydrous	8%	MFN	0%	MFN	MFN
0405.90.90	Other fats and oils derived from milk	15%	MFN	0%	MFN	MFN
0406	Cheese	5%	MFN	0%	MFN	MFN
1702.11	Lactose	10%	MFN	0%	MFN	MFN
1901.10	Infant Formula	5%	MFN	0%	MFN	MFN
2105.00.10	Ice Cream	10%	MFN	0%	MFN	MFN
2106.10	Protein Concentrates	5%	MFN	5%	MFN	MFN
3501	Casein and Caseinates	4%	MFN	0%	MFN	MFN

South Korea Trade Agreements–Dairy Market Access Comparison–as at June 2020

AHECC	Category	MFN	Australia	NZ	USA	EU
			KAFTA	KNZFTA	KORUS	EU Sth Korea FTA
0401.10; 0401.20	Liquid Milk up to 6% Fat content	36%	23.4%	25.2%	14.4%	11.25%
0401.40.10; 0401.50.10	Frozen Cream	36%	16.6%	19.3%	3.6%	3.27%
0401.40.90;	Liquid Milk 6% to 10% fat content	36%	21.1%	23.2%	9%	7.7%
0402.10; 0402.21; 0402.29	SMP WMP	176%	176%	0% (in quota)	0% (in quota)	0% (in quota)
0402.91; 0402.99	Evaporated Milk Condensed Milk	89%	89%	0% (in quota)	0% (in quota)	0% (in quota)
0403.10	Yoghurt Buttermilk Other	36%	19.2%	21.6%	3.6%	3.27%
0403.90.10	Buttermilk	89%	89%	0% (in quota)	0% (in quota)	0% (in quota)
0403.90.20; 0403.9030; 0403.90.90	Curdled Milk and Cream Kephir Other	36%	36%	14.4%	3.6%	3.27%
0404.10.xx	Whey–for animal feed	49.5%	0%	19.8%	0%	0%
0404.10.xx	Whey–other	49.5%	26.4%	29.7%	0% (in quota)	0% (in quota)
0404.90.10	Other Whey–fat content 1.5% or less	49.5%	16.6%	14.4%	4.95%	4.50%
0404.90.90	Other Whey–fat content exceeding 1.5%	49.5%	19.2%	14.4%	4.95%	4.50%
0405.10	Butter	90%	0% (in quota)	0% (in quota)	0% (in quota)	0% (in quota)
0405.20	Dairy Spreads	8%	0%	0.0%	0%	0%
0405.90	Other fats and oils derived from milk	90%	0% (in quota)	0% (in quota)	0% (in quota)	0% (in quota)
0406.xx	Cheese (Various)	35%	0% (in quota)	0% (in quota)	0% (in quota)	0% (in quota)
0406.10.20; 0406.40	Cheese Curd; Blue Vein	35%	19.2%	21.6%	3.5%	3.18%
1702.11	Lactose	49.5%	14.8%	19.8%	0%	0%
1901.10	Infant Formula	36%	0% (in quota)	0% (in quota)	0% (in quota)	0% (in quota)
2105.00	Ice Cream	8%	0.0%	0.0%	0%	0%
2106.10	Protein Concentrates	8%	0%	0.0%	0%	0%
3501	Casein and Caseinates	8% or 20%	2.4% 3.3% or 8.3%	2.8% or 1.1%	0%	0%

South Korea Trade Agreements–Dairy Market Access Quota Comparison–as at June 2020

Milk Powder (SMP WMP Evaporated condensed milk and buttermilk) Korea Market Access Comparison 2020 to 2030											
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Australia CSQ Vol (mt)	0	0	0	0	0	0	0	0	0	0	0
In Quota	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SMP and WMP Out Quota)	176%	176%	176%	176%	176%	176%	176%	176%	176%	176%	176%
Condensed/Evaporated Milk (Out Quota)	89%	89%	89%	89%	89%	89%	89%	89%	89%	89%	89%
New Zealand CSQ Vol (mt)*	1,739	1,791	1,844	1,900	1,957	1,957	1,957	1,957	1,957	1,957	1,957
In Quota	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
SMP and WMP Out Quota)	176%	176%	176%	176%	176%	176%	176%	176%	176%	176%	176%
Condensed/Evaporated Milk (Out Quota)	89%	89%	89%	89%	89%	89%	89%	89%	89%	89%	89%
USA CSQ Vol (mt)†	6,334	6,524	6,720	6,921	7,129	7,343	7,563	7,790	8,024	8,264	8,512
In Quota	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
SMP and WMP (Out Quota)	176%	176%	176%	176%	176%	176%	176%	176%	176%	176%	176%
Condensed/Evaporated Milk (Out Quota)	89%	89%	89%	89%	89%	89%	89%	89%	89%	89%	89%
EU CSQ Vol (mt)‡	1,266	1,304	1,343	1,383	1,425	1,468	1,512	1,512	1,512	1,512	1,512
In Quota	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
SMP and WMP (Out Quota)	176%	176%	176%	176%	176%	176%	176%	176%	176%	176%	176%
Condensed/Evaporated Milk (Out Quota)	89%	89%	89%	89%	89%	89%	89%	89%	89%	89%	89%

Tariff codes: 0402.10.1010, 0402.10.1090, 0402.10.9000, 0402.21.1000, 0402.21.9000, 0402.29.0000, 0402.91.1000, 0402.91.9000, 0402.99.1000, 0402.99.9000, and 0403.90.1000.

*NZ CSQ remains at 1957mt after 2030.

†USA CSQ increases 3% compounding per annum in perpetuity.

‡EU CSQ remains at 1512mt after 2030.

Food Whey-Korea Market Access Comparison 2020 to 2030											
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Australia CSQ Vol (mt)	No CSQ under KAFTA-Tariffs on whey lines reduced to 0% over various timelines. All lines free by 2028								Free	Free	Free
New Zealand CSQ Vol (mt)	No CSQ under KNZFTA-Tariffs on whey lines reduced to 0% over various timelines. All lines free by 2028								Free	Free	Free
USA CSQ Vol (mt)	3,800	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited
In Quota	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Out Quota	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
EU CSQ Vol (mt)	4,243	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited
In Quota	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Out Quota	2.22%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Tariff codes: 0404.10.1010, 0404.10.1090, 0404.10.2110, 0404.10.2120, 0404.10.2130, 0404.10.2190, and 0404.10.2900.

Butter other fats and oils-Korea Market Access Comparison 2020 to 2030											
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Australia CSQ Vol (mt)	127	130	132	135	138	141	143	146	Unlimited	Unlimited	Unlimited
In Quota	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Out Quota	47.5%	41.5%	35.6%	29.7%	23.7%	17.8%	11.9%	5.9%	0%	0%	0%
New Zealand CSQ Vol (mt)	927	955	984	1,013	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited
In Quota	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Out Quota	35.6%	26.7%	17.8%	8.9%	0%	0%	0%	0%	0%	0%	0%
USA CSQ Vol (mt)	253	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited
In Quota	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Out Quota	9%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
EU CSQ Vol (mt)	443	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited
In Quota	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Out Quota	8.18%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Tariff Codes: 0405.10.0000 and 0405.90.0000.

Fresh grated or powdered processed and all other cheeses-Korea Market Access Comparison 2020 to 2030														
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Australia CSQ Vol (mt)[^]	5,528	5,694	5,865	6,041	6,222	6,409	4,443	4,576	4,714	4,855	5,001	383	394	Unlimited
In Quota	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Cheddar 0406901000-out of quota	16.6%	13.8%	11.1%	8.3%	5.5%	2.8%	0%	0%	0%	0%	0%	0%	0%	0%
Grated/Powdered Gouda Camembert Emmental Other-out of quota	23.4%	21.6%	19.8%	18.0%	16.2%	14.4%	12.6%	10.8%	9.0%	7.2%	5.4%	3.6%	1.8%	0%
Cream cheese Fresh Other Curd Processed Cheese-out of quota	22%	20%	18%	16%	14%	12%	10%	8%	6%	4%	2%	0%	0%	0%
New Zealand CSQ Vol (mt)[*]	8,115	5,669	5,839	6,014	6,194	6,380	2,112	2,175	2,241	Unlimited	Unlimited			
In Quota	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%			
Cheddar 0406901000	5.1%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%			
Mozzarella 0406101010	18%	15%	12%	9%	6%	3%	0%	0%	0%	0%	0%			
Remaining CSQ Cheese lines	21.6%	19.2%	16.8%	14.4%	12.0%	9.6%	7.2%	4.8%	2.4%	0%	0%			
USA CSQ Vol (mt)[†]	8867	9,133	9,407	9,690	9,980	10,280	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited			
In Quota	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%			
Cheddar 0406901000 out of quota	14%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%			
Remaining CSQ Cheese lines-out of quota	14%	11.7%	9.3%	7%	4.7%	2.3%	0%	0%	0%	0%	0%			
EU CSQ Vol (mt)[*]	5,776	5,949	6,128	6,312	6,501	6,696	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited			
In Quota	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%			
Cheddar 0406901000	13.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%			
Remaining CSQ Cheese lines-out of quota	13.5%	11.3%	9%	6.8%	4.5%	2.3%	0%	0%	0%	0%	0%			

Tariff Codes: 0406101010, 0406101020, 0406101090, 0406200000, 0406300000, 0406901000, 0406902000, 0406903000, 0406904000, and 0406909000.

[^]Australian Cheddar no longer subject to tariff or quota from 2026.

^{*}NZ Cheddar no longer subject to tariff or quota from 2021.

[†]US Cheddar no longer subject to tariff or quota from 2021.

^{*}EU Cheddar no longer subject to tariff or quota from 2021.

Infant Formula (Prepared Dry Milk) Korea Market Access Comparison 2020 to 2030											
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Australia CSQ Vol (mt)	561	578	595	613	632	651	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited
In Quota	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Out Quota	16.6%	13.8%	11.1%	8.3%	5.5%	2.8%	0%	0%	0%	0%	0%
New Zealand CSQ Vol (mt)	254	259	264	269	275	280	286	Unlimited	Unlimited	Unlimited	Unlimited
In Quota	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Out Quota	19.4%	16.6%	13.9%	11.1%	8.3%	5.5%	2.8%	0%	0%	0%	0%
USA CSQ Vol (mt)	887	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited
In Quota	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Out Quota	3.6%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
EU CSQ Vol (mt)	570	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited
In Quota	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Out Quota	3.27%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Tariff Codes: Tariff Codes: 0405100000 and 0405900000.

KAFTA Quotas (Australian Origin)		EIF was 12 Dec 2014. Therefore 2020 is year 7
Butter and other fats and oils from dairy		<ul style="list-style-type: none"> • 127mt in 2020. • In quota 0%; out of quota tariff 47.5%. • Quota and tariff eliminated by 1 Jan 2028.
Cheese		<ul style="list-style-type: none"> • 5,528mt in 2020. • In quota 0%; Cheese quotas and tariffs eliminated at various times but all will be eliminated by 2033. • Out of quota tariffs in 2020: Mozzarella 22% Cream Cheese 22% Grated or Powdered 22% Processed 22% Cheddar 16.6%; Gouda 23.4% Camembert 23.4% Emmental 23.4%.
Infant Formula (Prepared Dry Milk and other)		<ul style="list-style-type: none"> • 561mt in 2020. • In quota 0%; out of quota tariff 16.6%. • Quota and tariff eliminated by 1 Jan 2026.
KNZFTA Quotas (NZ Origin)		EIF was 20 Dec 2015. Therefore 2020 is year 6
Milk Powder (SMP WMP Evaporated condensed milk and buttermilk)		<ul style="list-style-type: none"> • 1,739mt in 2020. (Grows to 1,957mt in year 10/2024 and remains as a permanent TRQ). • In quota 0%; out of quota tariff 176% or 89%.
Butter and other fats and oils		<ul style="list-style-type: none"> • 927mt in 2020. • In quota 0%; out of quota tariff 35.6%. • Quota and tariff eliminated by 1 Jan 2024.
Cheese		<ul style="list-style-type: none"> • 8,115mt in 2020. • In quota 0%; Cheese quotas and tariffs eliminated at various times but all will be eliminated by 2029. • Out of quota tariffs in 2020: Mozzarella 18% Cream Cheese 21.6% Grated or Powdered 21.6% Processed 21.6% Cheddar 5.1%; Gouda 21.6% Camembert 21.6% Emmental 21.6%.

KORUS Quotas (US Origin)	Korus EIF was March 15 2012. Therefore 2020 is year 9
Infant Formula (Prepared Dry Milk and other)	<ul style="list-style-type: none"> • 254mt in 2020. • In quota 0%; out of quota tariff 19.3%. • Quota and tariff eliminated by 1 Jan 2027
Milk Powder (SMP WMP Evaporated condensed milk and buttermilk)	<ul style="list-style-type: none"> • 6,334MT in 2020 (year 9). • In Quota tariff=0% • Out Quota=176% or 89%.
Food Whey	<ul style="list-style-type: none"> • 3,800Mt in 2020 (year 9). • Quota is unlimited from 2021 (year 10). • Duty Free within quota. • Out of Quota=2% in 2020 0% 2021 (year 10).
Butter and other fats and oils	<ul style="list-style-type: none"> • 253Mt in 2020 (year 9). • Quota is unlimited from 2021 (year 10). • Duty Free within quota. • Out of Quota=9% in 2020 free from 2021.
Cheese	<ul style="list-style-type: none"> • 8,867Mt in 2020 (year 9). • Quota grows annually until becoming unlimited from 2026 (year 15). • Duty Free within quota. • Out of Quota=Category H (Various). • Cheddar no longer subject to TRQ or tariff from year 10 (2021).
Infant Formula (Prepared Dry Milk and other)	<ul style="list-style-type: none"> • 887Mt in 2020 (year 9). • Quota is unlimited from 2021 (year 10). • Duty Free within quota. • Out of Quota=3.6% in 2020 Free from 2021.
EU-Sth Korea FTA Quotas (EU Origin)	Provisionally applied from 1 July 2011. Therefore 2020 is year 10
Milk Powder (SMP WMP Evaporated condensed milk and buttermilk)	<ul style="list-style-type: none"> • 1,266MT in 2020 (year 10). • Grows to 1512mt in year 16/2026 and remains as a permanent TRQ. • In Quota tariff =0% • Out Quota = 176% or 89%.
Food Whey	<ul style="list-style-type: none"> • 4,243Mt in 2020 (year 10). • Quota is unlimited from 2021 (year 11). • Duty Free within quota. • Out of Quota 2.22% in 2020 and 0% from 2021.
Butter and other fats and oils	<ul style="list-style-type: none"> • 443Mt in 2020 (year 10). • Quota is unlimited from 2021 (year 11). • Duty Free within quota. • Out of Quota=8.18% in 2020 and 0% from 2021.
Cheese	<ul style="list-style-type: none"> • 5,776Mt in 2020 (year 10). • Quota grows annually until becoming unlimited from 2026 (year 16). • Duty Free within quota. • Out of Quota=13.125% in 2020 reducing to 0% from 2026.

Infant Formula (Prepared Dry Milk and other)	<ul style="list-style-type: none"> • 570Mt in 2020 (year 10). • Quota is unlimited from 2021 (year 11). • Duty Free within quota. • Out of Quota=3.27% in 2020 and 0% from 2021.
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WTO Quotas-Sth Korea (Additional to CSQ's Non country specific)

SMP/Buttermilk	1,034mt-In Quota tariff 20%.
WMP	573mt-In Quota tariff 40%.
Whey Powder	54,233mt-In Quota tariff 40%.
Butter and other fats and oils from dairy	420mt-In Quota tariff 40%.
Evaporated Milk	130mt-In Quota tariff 40%.
Lactose	9,400mt-In Quota tariff 20%.

Japan Trade Agreements-Dairy Market Access Comparison-as at June 2020

AHECC and Category	MFN	Australia	Australia and NZ	EU	USA
		JAEPa	CPTPP	EU Japan EPA	USJTA
0401: Liquid Milk and Cream					
0401.10.110 0401.20.110 0401.40.110 0401.50.111 0401.50.121	25%	MFN	JPR6: Tariff reduction over 5 years down to 7.5% in year 6 and subsequent	R6: Tariff reduces over 5 years down to 12.5% in year 6 and subsequent	MFN
0401.10.200	21.3%	MFN	B11: Tariff reduces over 10 years to 0% in year 11 and subsequent	B10: Tariff reduces over 10 years to 19.4% in year 11 and subsequent	MFN
0401.20.200	21%	MFN	JPR7: One of tariff reduction to 19.1% on EIF	R7: One off tariff reduction to 20.2% on EIF	MFN
0401.40.200 0401.50.200	MFN	MFN	JPR8: Tariff reduced over 5 years to 9.5% in year 6 and subsequent	R8: Tariff reduced over 5 years to 16% in year 6 and subsequent	MFN
0401.10.190 0401.20.190 0401.40.190 0401.50.119 0401.50.129	21.3%+54y/kg 21.3%+114y/kg 21.3%+635y/kg 21.3%+635y/kg 21.3%+1199kg/kg	MFN	MFN	MFN	MFN
0402: Milk and Cream Concentrated					
0402.10.110 0402.10.121 0402.10.211 0402.10.221 0402.10.222 0402.21.111 0402.21.121 0402.21.211 0402.21.216 0402.21.221 0402.21.222 0402.29.111 0402.29.121 0402.29.211 0402.29.220 0402.91.121 0402.91.210 0402.99.121 0402.99.210	35% free free 25% 25% 30% 30% free free 25% 25% 30% 30% 35% 35% 30% 25% 30% 30%	MFN (Review in yr. 5 or excluded)	MFN	MFN	MFN
Note: WTO Quota-See USJTA Quota Info.					
0402.10.129 0402.10.212 0402.10.229 0402.21.212 0402.21.229 0402.29.291	29.8%+396y/kg 396y/kg 21.3%+396yen/kg 425y/kg 21.3%+425y/kg 29.8%+425y/kg	MFN (Review year 5)	See CPTPP Quotas	See EU Japan EPA Quotas	MFN

AHECC and Category	MFN	Australia	Australia and NZ	EU	USA
		JAEPa	CPTPP	EU Japan EPA	USJTA
0402.10.217	396 yen/kg	MFN (Review year 5)	Tariff reduction to 198yen/kg by year 6 and subsequent years	Tariff reduction to 19.8y/kg in year 6 and subsequent years	MFN
0401.10.221	25%	MFN (Review year 5)			
0402.21.119 0402.21.129 Intended for use as material for making chocolate.	25.5%+612yen/kg 25.5%+1023y/kg	MFN	See CPTPP Quotas	See EU Japan EPA Quotas	MFN
0402.21.119 0402.21.129 0402.29.119 0402.29.129 Other	25.5%+612yen/kg 25.5%+1023y/kg 25.5%+612y/kg 25.5%+1023y/kg	MFN (Review year 5)	See CPTPP Quotas	See EU Japan EPA Quotas	MFN
0402.21.212	425y/kg	MFN (Review year 5)	See CPTPP Quotas	See EU Japan EPA Quotas	MFN
0402.21.217	425y/kg	MFN (Review year 5)	JPR9: Tariff reduction from 389.58y/kg in year 1 to 212.5y/kg in year 6 and subsequent years	R10: Tariff reduction from 357.71y y/kg in year 1 to 21.25y/kg in year 6 and subsequent years	JPR9: Tariff reduced by 1/6 th of the base rate on EIF then reduced to 50% of the new base rate in 4 annual stages from year 2 until year 5
0402.91.110 0402.99.110	25.5% 25.5%	Tariff reduced from 25.5% to 20.4% in six equal annual instalments	Tariff reduction from 12.7% in year 1 to Free in year 6 and subsequent years	Tariff reduction from 12.8% in year 1 to Free in year 6 and subsequent years	MFN
0402.91.129 0402.91.290	25.5%+509y/kg 21.3%+254y/kg	MFN	See CPTPP Quotas	See EU Japan EPA Quotas	MFN
0402.99.129 0402.99.290	25.5%+509y/kg 25.5%+254y/kg	MFN	See CPTPP Quotas	See EU Japan EPA Quotas	MFN
0403: Buttermilk and Yoghurt					
0403.10.110	35%	MFN	Tariff reduction from 29.7% in year 1 to 3.5% in year 6 and subsequently	Tariff reduction from 32.1% in year 1 to 17.5% in year 6 and subsequently	MFN
0403.10.120	25%	MFN	Tariff reduction from 21.2% in year 1 to 2.5% in year 6 and subsequently	Tariff reduction from 22.9% in year 1 to 12.5% in year 6 and subsequently	MFN
0403.10.190 0403.90.111 0403.91.112 0403.90.118 0403.90.121 0403.90.122 0403.90.128 0403.90.131 0403.90.123 0403.90.138	29.8%+915y/kg 35% 25% 29.8%+396y/kg 35% 25% 29.8%+582y/kg 35% 25% 29.8%+1023y/kg	MFN	MFN	MFN	MFN

AHECC and Category	MFN	Australia	Australia and NZ	EU	USA
		JAEPa	CPTPP	EU Japan EPA	USJTA
0403.10.211	26.3%	See JAEPa Quotas	Tariff reduction from 23.9% in year 1 to Free in year 11 and subsequently	Tariff reduction from 23.9% in year 1 to Free in year 11 and subsequently	Tariff reduced by 2/11 on EIF then 9 equal stages from 1 April year 2. Duty Free from year 10
0403.10.219	29.8%	See JAEPa Quotas	Tariff reduction from 27% in year 1 to Free in year 11 and subsequently	Tariff Reduction from 27.1% in year 1 to Free in year 11 and subsequently	Tariff reduced by 2/11 on EIF then 9 equal stages from 1 April year 2. Duty Free from year 10
0403.10.220	21.3%	MFN (Review year 5)	Tariff reduction from 19.3% in year 1 to Free in year 11 and subsequently	Tariff reduction from 19.4% in year 1 to Free in year 11 and subsequently	MFN
0403.90.113 0403.90.123 0403.90.133	29.8%+396y/kg 29.8%+582y/kg 29.8%+1023y/kg	MFN	See CPTPP Quotas	See EU Japan EPA Quotas	MFN
0403.90.116 0403.90.126 0403.90.136	35% 35% 35%	MFN	Tariff reduction from 30.8% in year 1 to 9.6% in year 6 and subsequently	Tariff reduction from 32.1% in year 1 to 17.5% in year 6 and subsequently	MFN
0403.90.117 0403.90.127 0403.90.137	25% 35% 25%	MFN	Tariff reduction from 22% in year 1 to 7.5% in year 6 and subsequently	Tariff reduction from 22.9% in year 1 to 12.5% in year 6 and subsequently	MFN
0403.90.200	21.3%	MFN	Tariff reduction from 19.3% in year 1 to free in year 11	Tariff reduction from 20.3% in year 1 to 10.7% in year 11 and subsequently	MFN
0404: Whey and Whey Mineral Concentrate					
0404.10.129 0404.10.169	29.8%+425y/kg 29.8%+687y/kg	MFN	See CPTPP Quotas (Australia)	N/A	N/A
0404.10.129 0404.10.169 0404.10.139 0404.10.149 0404.10.189 0404.90.118 0404.90.128 0404.90.138	29.8%+425y/kg 29.8%+687y/kg 29.8%+425y/kg 29.8%+425y/kg 29.8%+687y/kg 29.8%+400y/kg 29.8%+679y/kg 29.8%+1023y/kg	N/A	See CPTPP Quotas (NZ)	See EU Japan EPA Quotas	N/A
0404.10.125 0404.10.165 0404.10.135 0404.10.145 0404.10.185 0404.90.118 0404.90.128 0404.90.138	29.8%+425y/kg 29.8%+687y/kg 29.8%+425y/kg 29.8%+425y/kg 29.8%+687y/kg 29.8%+400y/kg 29.8%+679y/kg 29.8%+1023y/kg	N/A	N/A	N/A	See USJTA Quotas

AHECC and Category	MFN	Australia	Australia and NZ	EU	USA
		JAEP A	CPTPP	EU Japan EPA	USJTA
0405: Butter Dairy Spreads Other Fats and Oils					
0405.10.110 0405.10.121 0405.10.210 0405.10.221 0405.20.010 0405.90.110 0405.90.210 0405.90.221	35%	MFN (Review year 5)	MFN	MFN	MFN
0405.10.129 0405.10.229 0405.20.090 0405.90.190 0405.90.229	29.8%+985y/kg 29.8%+1159y/kg 29.8%+985y/kg 29.8%+985y/kg 29.8%+11596y/kg	MFN (Review year 5)	See CPTPP Quotas	See EU Japan EPA Quotas	MFN
0406: Cheese					
0406.10.010 Material for processed cheese	Free (If import conditions and ratios are met)	MFN	MFN	MFN	MFN
0406.10.020	22.4%	MFN	Tariff reduction from 21% in year 1 to free in year 16 and subsequently	See EU Japan EPA Quotas	Tariff reduced by 12.5% of base rate on EIF, and the remainder reduced in 14 annual stages from 1 April year 2 until duty free in year 15
0406.10.090 Material for shredded cheese	29.8%	See JAEP A Quotas	See CPTPP Quotas	See EU Japan EPA Quotas	Not specified in published documents
0406.10.090 Cream cheese (fat content less than 45%)	29.8%	MFN	Tariff reduction from 27.9% in year 1 to Free in year 16 and subsequently	Tariff reduction from 27.9% in year 1 to Free in year 16 and subsequently	Tariff reduced by 12.5% of base rate on EIF, and the remainder reduced in 14 annual stages from 1 April year 2 until duty free in year 15
0406.10.090 Cream Cheese (fat content of 45% or more)	29.8%	MFN	One off tariff reduction to 26.8% in year 1 and subsequent years	See EU Japan EPA Quotas	One off tariff reduction to 26.8% in year 1 and subsequent years
0406.10.090 Other	29.8%	MFN	MFN	See EU Japan EPA Quotas	One off tariff reduction to 26.8% in year 1 and subsequent years
0406.20.100	40%	See JAEP A Quotas	Tariff reduction from 37.5% in year 1 to Free in year 16 and subsequent years	See EU Japan EPA Quotas	Tariff reduced by 12.5% of base rate on EIF, and the remainder reduced in 14 equal annual stages from 1 April year 2 until duty free in year 15
0406.20.200	26.3%	See JAEP A Quotas	Tariff reduction from 24.6% in year 1 to Free in year 16 and subsequent years	Tariff reduction from 24.7% in year 1 to Free in year 16 and subsequent years	Tariff reduced by 12.5% of base rate on EIF, and the remainder reduced in 14 equal annual stages from 1 April year 2 until duty free in year 15

AHECC and Category	MFN	Australia	Australia and NZ	EU	USA
		JAEPa	CPTPP	EU Japan EPA	USJTA
0406.30.000	40%	See JAEPa Quotas	See CPTPP Quotas	See EU Japan EPA Quotas	See USJTA Quotas
0406.40.010	Free (If import conditions and ratios are met)	See JAEPa Quotas	MFN	MFN	MFN
0406.40.090	29.8%	Blue veined Cheese: Tariff reduced from 29.8% to 23.8%, in 11 equal annual instalments	Tariff reduction from 28.4% in year 1 to 14.9% in year 11 and subsequent years	See EU Japan EPA Quotas	Tariff reduced by 1/11 on EIF, then eventually reduced to 50% of the new base rate in 9 annual stages from year 2 until year 10. Then stays at that rate.
0406.90.010	Free (If import conditions and ratios are met)	MFN	MFN	MFN	MFN
0406.90.090	29.8%	See JAEPa Quotas	Tariff reduction from 27.9% in year 1 to Free in year 16 and subsequent years	Tariff reduction from 27.9% in year 1 to Free in year 16 and subsequent years	Tariff reduced by 12.5% of base rate on EIF, and the remainder reduced in 14 equal annual stages from 1 April year 2 until duty free in year 15

Japan Dairy Quotas and safeguards-JAEPa, CPTPP, EU Japan FTA, USJTA

JAEPa Dairy Quotas

0403.10.211 0403.10.219	<ul style="list-style-type: none"> Frozen Yoghurt-CSQ of 100t in year 1 increasing to 200t in year 11 and subsequent years, reduced tariff rates in quota.
0406.10.090 0406.40.010 0406.90.090	<ul style="list-style-type: none"> Material cheese for processing-CSQ of 4,000t in year 1 increasing to 20,000t in year 21. If ratio of 1:3.5 imported to domestic cheese; 0% duty in quota.
0406.20.100 0406.20.200	<ul style="list-style-type: none"> Grated or powdered Cheese-CSQ of 200t in year 1 increasing to 1,000t in year 11 and subsequent years. In quota tariff of 25.1% in year 1 reducing to 13.2% in year 11 and subsequent years.
0406.30.000	<ul style="list-style-type: none"> Processed Cheese-CSQ of 50t in year 1 increasing to 100t in year 11 and subsequent years. In quota tariff of 38% in year 1 reducing to 20% in year 11 and subsequent years.

CPTPP Dairy Quotas and safeguards

0402.10.129 0402.10.212 0402.10.229 0402.21.212 0402.21.229 0402.29.291	<ul style="list-style-type: none"> TWQ-JP10: SMP-A CPTPP aggregate quota which starts at 20,659t (WME) in year 1 and increases to 24,102t (WME) in year 11 and subsequent years. The 'In quota' tariff for SMP (not containing added sugar) starts at 25%+130 yen/kg in year 1 and falls to 25% in year 11 and subsequent years. In quota tariff for SMP (containing added sugar) starts at 35%+130 yen/kg in year 1 and falls to 35% in year 11 and subsequent years.
0402.21.119 0402.21.129	<ul style="list-style-type: none"> TRQ-JP12: Intended for use as material for making chocolate. Duty free within quota-Milk Powder Aggregate quota (WME) 20,000t in year 1 to 60,000t in year 11 and subsequent years. Local milk ratio of 1:3 to imported. End use for production of chocolate.
0402.21.119 *Other 0402.21.129 0402.29.119 0402.29.129	<ul style="list-style-type: none"> TWQ-JP11: Milk powder and butter milk powder. 1,500t (WME) in year 1 to 2,250t in year 6 and subsequent. Tariffs of 25%+y for BMP (no added sugar) 35%+y for BMP (added sugar) and 30%+ (Milk Powder) reduce to flat % in year 11 and subsequent.
0402.21.212	<ul style="list-style-type: none"> TWQ-JP10: TPP wide TRQ starts at 20,659t (WME) in year 1 and increases to 24,102t (WME) in year 11 and subsequent years. In quota tariff for SMP (not containing added sugar) starts at 25%+130 yen/kg in year 1 and falls to 25% in year 11 and subsequent years. In quota tariff for SMP (containing added sugar) starts at 35%+130 yen/kg in year 1 and falls to 35% in year 11 and subsequent years.
0402.91.129 0402.91.290	<ul style="list-style-type: none"> TWQ-JP16: Evaporated Milk 0% within quota. Quota Volume starting at 1,500t in year 1 and reaching 4,750t in year 6 and subsequent years.
0402.99.129 0402.99.290	<ul style="list-style-type: none"> TWQ-JP17: Condensed Milk 0% within quota. Quota volume of 750t in year 1 and subsequent years.
0403.90.113 0403.90.123 0403.90.133	<ul style="list-style-type: none"> TWQ-JP11: Milk powder and butter milk powder. 1,500t (WME) in year 1 to 2,250t in year 6 and subsequent. Tariffs of 25%+y for BMP (no added sugar) 35%+y for BMP (added sugar) and 30%+y (Milk Powder) reduce to flat % (25%, 35% or 30%) in year 11 and subsequent.
0404.10.129 0404.10.169	<ul style="list-style-type: none"> CSQ-JP18-WPC for Australia-An aggregate quota volume starting at 4,000t in year 1 and growing to 5,000t by year 11 and subsequently. In quota tariffs for WMC containing added sugar start at 31.8% in year 1 and reduce to 0% by year 6. In quota tariffs for WMC not containing added sugar start at 22.7% in year 1 and reduce to 0% by year 6.
0404.10.129 0404.10.169 0404.10.139 0404.10.149 0404.10.189 0404.90.118 0404.90.128 0404.90.138	<ul style="list-style-type: none"> CSQ-JP21-New Zealand-An aggregate quota volume starting at 1,300t in year 1 and growing to 1,700t by year 11 and subsequently. In quota tariffs for all lines except 0404.10 and 0404.10.169 (WMC) are 0% from EIF. In quota tariffs for WMC containing added sugar start at 31.8% in year 1 and reduce to 0% by year 6. In quota tariffs for WMC not containing added sugar start at 22.7% in year 1 and reduce to 0% by year 6.

WPC	<ul style="list-style-type: none"> WPC-A safeguard volume for Whey Protein Concentrate beginning at 4,500tmt in year 1 and growing to 16,250t by year 20, then an additional 1,250mt per year.
Whey Powder	<ul style="list-style-type: none"> Whey Powder-A safeguard volume beginning at 5,000tmt in year 1 and growing to 11,250t by year 15, then an additional 1,000mt per year.
0405.10.129	<ul style="list-style-type: none"> TWQ-JP9: Butter: Quota vol (WME) of 39,341t in year 1 increasing to 45,898 in year 11.
0405.10.229	<ul style="list-style-type: none"> In quota rate of 35%+290y/kg in year 1 reducing to 35% in year 11 and subsequent years.
0405.20.090	
0405.90.190	
0405.90.229	
0406.10.090 material for shredded cheese	<ul style="list-style-type: none"> TWQ-JP8: Fresh cheese for use as material for shredded cheese. Aggregate quota set by Japan each year. Must meet ratio of domestic/imported cheese of 1:3.5.
0406.30.000	<ul style="list-style-type: none"> CSQ-JP15: Processed cheese for Australia: Quota vol of 100t in year 1 increasing to 150t in year 11 and subsequent years. In quota tariff rate of 36.3% in year 1 reducing to 0% in year 11.
Note that CSQ-JP16 provides an equivalent Processed Cheese Quota and Tariff reduction schedule for NZ origin.	
EU Japan EPA Quotas and safeguards	
0402.10.129	<ul style="list-style-type: none"> TRQ-23 includes Butter, skimmed milk powder, milk powder, butter milk powder and condensed milk.
0402.10.212,	<ul style="list-style-type: none"> Aggregate quota 12,857t in year 1 increasing to 15,000t in year 6 and subsequently. In quota for SMP (no added sugar)
0402.10.229	<ul style="list-style-type: none"> will be 25%+130kg in year 1 reducing to 25% in year 11 and subsequent.
0402.21.212,	<ul style="list-style-type: none"> In quota rate for SMP (added sugar) will be 35% plus 130y/kg in year 1 reducing to 35% in year 11 and subsequent.
0402.21.229	
0402.29.291	
0402.21.119*	<ul style="list-style-type: none"> TRQ-24: Duty free within quota-Milk Powder aggregate quota (WME) 5,242 in year 1 to 15,940t in year 11 and subsequently.
Intended for use as material for making chocolate.	<ul style="list-style-type: none"> Local milk ratio of 1:3 to imported. End use for production of chocolate.
0402.21.129	
0402.21.119* Other	<ul style="list-style-type: none"> TRQ-23: Butter, skimmed milk powder, milk powder, butter milk powder and condensed milk.
0402.21.129	<ul style="list-style-type: none"> Aggregate quota 12,857t in year 1 increasing to 15,000t in year 6 and subsequently.
0402.29.119	<ul style="list-style-type: none"> In quota for SMP (no added sugar) will be 25%+130kg in year 1 reducing to 25% in year 11 and subsequent.
0402.29.129	<ul style="list-style-type: none"> In quota rate for SMP (added sugar) will be 35% plus 130y/kg in year 1 reducing to 35% in year 11 and subsequent.
0402.91.129	<ul style="list-style-type: none"> TRQ-23: Butter, skimmed milk powder, milk powder, butter milk powder and condensed milk.
0402.91.290	<ul style="list-style-type: none"> Aggregate quota 12,857t in year 1 increasing to 15,000t in year 6 and subsequently. In quota tariff for condensed milk-0%.
0403.90.113	<ul style="list-style-type: none"> TRQ-23: Butter, skimmed milk powder, milk powder, butter milk powder and condensed milk.
0403.90.123	<ul style="list-style-type: none"> Aggregate quota 12,857t in year 1 increasing to 15,000t in year 6 and subsequently.
0403.90.133	<ul style="list-style-type: none"> In quota tariff for 040391.113, 040390.123 reduced over time until reaching a flat % rate in year 11 and subsequent.
0404.10.129	<ul style="list-style-type: none"> TRQ-23: Butter, skimmed milk powder, milk powder, butter milk powder and condensed milk.
0404.10.169	<ul style="list-style-type: none"> Aggregate quota 12,857t (WME) in year 1 increasing to 15,000t (WME) in year 6 and subsequently.
0404.10.139	<ul style="list-style-type: none"> In quota tariff for butter lines will be 35%+290y/kg in year 1 reducing to 35% in year 11 and subsequent.
0404.10.149	
0404.10.189	
0404.90.118	
0404.90.128	
0404.90.138	
WPC	<ul style="list-style-type: none"> WPC-A safeguard volume for Whey Protein Concentrate beginning at 2,000mt in year 1 and growing to 7,438 by year 20, then an additional 573mt per year.
Whey Powder	<ul style="list-style-type: none"> Whey Powder-A safeguard volume beginning at 2,300tmt in year 1 and growing to 5,190t by year 15, then an additional 458mt per year.

0405.10.129	• TRQ-22-European Union-An aggregate quota volume starting at 6,200t in year 1 and growing to 9,400t by year 11 and subsequently.
0405.10.229	• In quota tariffs for all lines except 0404.10 and 0404.10.169 (WMC) are 0% from EIF.
0405.20.090	• In quota tariffs for WMC containing added sugar start at 31.8% in year 1 and reduce to 0% by year 6.
0405.90.190	• In quota tariffs for WMC not containing added sugar start at 22.7% in year 1 and reduce to 0% by year 6.
0405.90.229	
0406.10.020	• TRQ-25: EU Cheese Quota. 20,000t in year 1 increasing to 31,000t in year 16. • Aggregate quota calculated every 5 years thereafter. • Tariff reduced to free in year 16 and subsequently.
0406.10.090	• TRQ25: Part of EU Cheese Quota. 20,000t in year 1 increasing to 31,000t in year 16.
Material for shredded cheese	• Aggregate quota calculated thereafter. • For 0406.10.090 the in quota tariff will be 27.9% in year 1 decreasing to 0% in year 16 and subsequent.
0406.10.090	• TRQ25: Part of EU Cheese Quota. 20,000t in year 1 increasing to 31,000t in year 16.
Cream Cheese	• Aggregate quota calculated thereafter.
(fat content of 45% or more)	• For 0406.10.090 the in quota tariff will be 27.9% in year 1 decreasing to 0% in year 16 and subsequent.
0406.10.090 Other	• TRQ25: Part of EU Cheese Quota. 20,000t in year 1 increasing to 31,000t in year 16. • Aggregate quota calculated thereafter. • For 0406.10.090 the in quota tariff will be 27.9% in year 1 decreasing to 0% in year 16 and subsequent.
0406.20.100	• TRQ25: Part of EU Cheese Quota. 20,000t in year 1 increasing to 31,000t in year 16. • Aggregate quota calculated thereafter. • For 0406.20.100 the in quota tariff will be 37.5% in year 1 decreasing to 0% in year 16 and subsequent.
0406.30.000	• TRQ25: Part of EU Cheese Quota. 20,000t in year 1 increasing to 31,000t in year 16. • Aggregate quota calculated thereafter. • For 0406.30.000 the in quota tariff will be 37.5% in year 1 decreasing to 0% in year 16 and subsequent.
0406.40.090	• TRQ25: Part of EU Cheese Quota. 20,000t in year 1 increasing to 31,000t in year 16. • Aggregate quota calculated thereafter. • For 0406.40.090 the in quota tariff will be 27.9% in year 1 decreasing to 0% in year 16 and subsequent.

USJTA Tariff Quotas and safeguards

0402 Milk Powder	*750 mt SMP Global Tender (5,000t WME) within WTO TRQ of designated dairy products for general use.
0404.10.129	• TRQ-JP6-USA-An aggregate quota volume starting at 5,400t in year 1 and growing to 9,000t by year 10 and subsequently.
0404.10.169	• In quota tariffs for all lines except 0404.10 and 0404.10.169 (WMC) are 0% from EIF.
0404.10.139	• In quota tariffs for WMC containing added sugar start at 28.6% in year 1 and reduce to 0% by year 5.
0404.10.149	• In quota tariffs for WMC not containing added sugar start at 20.4% in year 1 and reduce to 0% by year 5.
0404.10.189	
0404.90.118	
0404.90.128	
0404.90.138	
WPC	• WPC-A safeguard volume for Whey Protein Concentrate beginning at 1,000mt (pro rata) in year 1 and growing to 1,100 by year 4, then 5,889 in year 5 and growing to 16,250t in year 19, then growing by 1,250t per year (from year 5 included in CPTPP safeguard volume).
Whey Powder	• Whey Powder-A safeguard volume beginning at pro rata of 1,000mt in year 1 and growing to 1,250t by year 4, then 6,667t in year 5 growing to 11,250t by year 14, then an additional 1,000mt per year (from year 5 included in CPTPP safeguard volume).
0406.30.000	• TRQ-JP5 Processed Cheese (USA) Quota starts at 105t on EIF and grows to 150t in year 10 and beyond) In quota tariff reduces from 32.7% on EIF to 0% by year 10.



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