

JAPAN

Export Dairy Market Tariff Report

Date: 01/04/2023

COMPREHENSIVE AND PROGRESSIVE AGREEMENT FOR TRANS-PACIFIC PARTNERSHIP

The COMPREHENSIVE and PROGRESSIVE AGREEMENT for TRANS-PACIFIC PARTNERSHIP (CPTPP) entered into force on 30 December 2018.

For more detailed information regarding current quotas see "<https://www.dfat.gov.au/sites/default/files/2-d-japan-appendix-a-tariff-rate-quotas.pdf>"

JAPAN AUSTRALIA ECONOMIC PARTNERSHIP AGREEMENT

The Japan Australia Economic Partnership Agreement (JAEPA) entered into force on 15 January 2015.

Dairy Quota Allocations under JAEPA - Year 10, 1st April 2023 to 31 March 2024.

* Local content requirement of 1-part domestic cheese to 3.5 parts imported cheese.

** 920 tonnes combined quota for 0406.20.10.0, 0406.20.20.0 and 0406.30

*** 1818 tonnes combined quota for 2105.00.11.1, 2105.00.11.3 and 2105.00.19.1

**** 190 tonnes combined quota for 0403.10.21.1 and 0403.10.21.9

***** Local content requirement, imported volume up to 3 times the volume of domestic milk powder

Quotas

Product	HS Code	Import Acc.	Authority	In Quota	Out of Quota	Scope	Quota or Safeg.
Condensed Milk	0402.99.12.9 0402.99.29.0	750 ts	CPTPP	Free	Main Tariff Rate	CPTPP	Q
Evaporated Milk	0402.91.12.9 0402.91.29.0	4,750 ts	CPTPP	Free	Main Tariff Rate	CPTPP	Q
Milk Powder	0402.21.11.9 0402.21.12.9	40,000 ts	CPTPP	Free	Main Tariff Rate	CPTPP	Q
Milk/Butter Milk Powder	0402.21.11.9 0402.21.12.9 0402.29.11.9 0402.29.12.9 0403.90.11.3 0403.90.12.3 0403.90.13.3	2,250 ts	CPTPP	25-35.00% + 100 JPY / 1.00 Kg	Main Tariff Rate	CPTPP	Q
Other	1901.20.13.1 1901.20.15.9	7,500 t	CPTPP	Free	Main Tariff Rate	CPTPP	Q
	1901.20.14.1	115 t	CPTPP	Free	Main Tariff Rate	CPTPP	Q
	1901.20.16.2	6,720 t	CPTPP	Free	Main Tariff Rate	CPTPP	Q
	1901.20.22.2 1901.20.23.2 1901.20.23.5 1901.20.24.3	8,000 t	CPTPP	Free	Main Tariff Rate	CPTPP	Q
	1901.20.23.9 2106.90.27.1 2106.90.27.2	10,300 t	CPTPP	Free	Main Tariff Rate	CPTPP	Q
	2106.90.28.4	8,200 t	CPTPP	Free	Main Tariff Rate	CPTPP	Q
	2106.90.29.1	1,900 t	CPTPP	Free	Main Tariff Rate	CPTPP	Q
SMP	0402.10.12.9 0402.10.21.2 0402.10.22.9 0402.21.21.2 0402.21.22.9 0402.29.29.1	24,102 ts	CPTPP	25-35.00% + 65 JPY / 1.00 Kg	Main Tariff Rate	CPTPP	Q
Cocoa preparation for manufacture of chocolate	1806.20.29.0	2,800 ts	JAEP	0%	21.30%	JAEP	Q
Frozen Yoghurt	0403.10.21.1	190 ts	JAEP	14.40%	26.30%	JAEP	Q
	0403.10.21.9	190 ts	JAEP	16.30%	29.80%	JAEP	Q

Grated or powdered cheese	0406.20.10.0	920 ts	JAEP A	14.40%	40%	JAEP A	Q
	0406.20.20.0	920 ts	JAEP A	14.40%	26.30%	JAEP A	Q
Ice cream	2105.00.11.1 2105.00.11.3	1,818 ts	JAEP A	11.50%	21%	JAEP A	Q
	2105.00.19.1	1,818 ts	JAEP A	16.30%	29.80%	JAEP A	Q
Natural Cheese for Processing	0406.10.09.0 0406.40.09.0 0406.90.09.0	11,300 ts	JAEP A	Free	29.80%	JAEP A	Q
Processed cheese	0406.30	95 ts	JAEP A	21.80%	40%	JAEP A	Q

Dairy Product Import Tariffs for Japan

0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter		
Tariff Number	Product Description	CPTPP	Japan Main Tariff Rate
0401.10	Of a fat content, by weight, not exceeding 1%		
0401.10.1	1 Sterilized, frozen or treated appropriate to preserve		
0401.10.11.00	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 (quota) stipulated by a Cabinet Order 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, heading 04.03, 04.04, 18.06, 19.01, 21	7.50%	25.00%
0401.10.19.00	Other	21.30% + 54.00 JPY / 1.00 kg	21.30% + 54.00 JPY / 1.00 kg
0401.10.20.00	2 Other	9.60%	21.30%
0401.20	Of a fat content, by weight, exceeding 1% but not exceeding 6%		
0401.20.1	1 Sterilized, frozen or preserved		
0401.20.11.00	For "the Pooled Quota of other milk products"	7.50%	25.00%
0401.20.19.00	Other	21.30% + 114.00 JPY / 1.00 KG	21.30% + 114.00 JPY / 1.00 KG
0401.20.20.00	2 Other	19.30%	21.30%
0401.40	Of a fat content, by weight, exceeding 6% but not exceeding 10%		
0401.40.1	1 Sterilized, frozen or preserved		
0401.40.11.00	For "the Pooled Quota of other milk products"	7.50%	25.00%
0401.40.19.00	Other	21.30% + 635.00 JPY / 1.00 kg	21.30% + 635.00 JPY / 1.00 kg
0401.40.20.00	2 Other	9.50%	21.30%
0401.50	Of a fat content, by weight, exceeding 10%		
0401.50.1	1 Sterilized, frozen or preserved; other cream of a fat content, by weight, of 13% or more (other than sterilized,		

	frozen or preserved)		
0401.50.11	(1) Of a fat content, by weight, not exceeding 45%		
0401.50.11.1	For "the Pooled Quota of other milk products"	7.50%	25.00%
0401.50.11.9	Other	21.30% + 635.00 JPY / 1.00 kg	21.30% + 635.00 JPY / 1.00 kg
0401.50.12	(2) Other		
0401.50.12.1	For "the Pooled Quota of other milk products"	7.50%	25.00%
0401.50.12.9	Other	21.30% + 1199.00 JPY / 1.00 kg	21.30% + 1199.00 JPY / 1.00 kg
0401.50.20.00	2 Other	9.50%	21.30%
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter		
Tariff Number	Product Description	CPTPP	Japan Main Tariff Rate
0402.10	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%		
0402.10.1	1 Containing added sugar		
0402.10.11.00	(1)Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof	35.00%	35.00%
0402.10.12	Other		
0402.10.12.1	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 (quota) stipulated by a Cabinet Order 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	35.00%	35.00%
0402.10.12.9	Other	25.00% + 65 JPY / 1.00 kg TRQ	29.80% + 396.00 JPY / 1.00 kg
0402.10.2	2 Other		
0402.10.21	(1) For school lunch for children, pupils or infants of elementary schools, lower secondary schools, upper secondary schools having evening courses, or special support schools, or kindergartens, or for pupils children's welfare institutions as may be prescribed by a Cabinet Order, 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		
0402.10.21.1	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 (quota) stipulated by a Cabinet Order 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	Free	Free
0402.10.21.2	Other	25.00% + 65 JPY / 1.00 kg TRQ	396.00 JPY / 1.00 kg
0402.10.21.6	For "the Pooled Quota of skimmed milk powder other than for school lunch etc."	Free	Free
0402.10.21.7	Other	198.00 JPY / 1.00 kg	396.00 JPY / 1.00 kg
0402.10.22	(2)Other		
0402.10.22.1	(1)Imported by the Agriculture and Livestock Industries	25.00%	25.00%

	Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof		
0402.10.22.2	For "the Pooled Quota of skimmed milk powder other than for school lunch etc.?"	25.00%	25.00%
0402.10.22.9	Other	25.00% + 65 JPY / 1.00 kg TRQ	21.30% + 396.00 JPY / 1.00 kg
0402.2	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		
0402.21.1	1 Of a fat content, by weight, exceeding 5%		
0402.21.11	(1) Of a fat content, by weight, not exceeding 30%		
0402.21.11.1	Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof	30.00%	30.00%
0402.21.11.9	Other	Free TRQ	25.50% + 612.00 JPY / 1.00 kg
0402.21.12	(2) Other		
0402.21.12.1	Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof	30.00%	30.00%
0402.21.12.9	Other	Free TRQ	25.50% + 1023.00 JPY / 1.00 kg
0402.21.2	2 Other		
0402.21.21	(1) For school lunch etc. and for feeding purposes		
0402.21.21.0	For school lunch etc.		
0402.21.21.1	For "the Pooled Quota of skimmed milk powder for school lunch etc."	Free	Free
0402.21.21.2	Other	25.00% + 65 JPY / 1.00 kg TRQ	425.00 JPY / 1.00 kg
0402.21.21.6	For "the Pooled Quota of skimmed milk powder other than for school lunch etc."	Free	Free
0402.21.21.7	Other	212.5 JPY / 1.00 kg	425.00 JPY / 1.00 kg
0402.21.22	(2) Other		
0402.21.22.1	(1) Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof	25.00%	25.00%
0402.21.22.2	For "the Pooled Quota of skimmed milk powder other than for school lunch etc."	25.00%	25.00%
0402.21.22.9	Other	25.00% + 65 JPY / 1.00 kg TRQ	21.30% + 425.00 JPY / 1.00 kg
0402.29	Other		
0402.29.1	1 Of a fat content, by weight, exceeding 5%		
0402.29.11	(1) Of a fat content, by weight, not exceeding 30%		
0402.29.11.1	Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law or imported with approval of the Minister of	30.00%	30.00%

	Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof		
0402.29.11.9	Other	25.00% + 100 JPN / 1.00 kg TRQ	25.50% + 612.00 JPY / 1.00 kg
0402.29.12	(2) Other		
0402.29.12.1	Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof	30.00%	30.00%
0402.29.12.9	Other	25-35.00% +160 JPY / 1.00 kg TRQ	25.50% + 1023.00 JPY / 1.00 kg
0402.29.2	2 Other		
0402.29.21.1	(1)Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof	35.00%	35.00%
0402.29.22	Other		
0402.29.22.00	For "the Pooled Quota of skimmed milk powder other than for school lunch etc."	35.00%	35.00%
0402.29.29	Other		
0402.29.29.1	Other	25.00% + 65 JPY / 1.00 kg TRQ	29.80% + 425.00 JPY / 1.00 kg
0402.9	Other		
0402.91	Not containing added sugar or other sweetening matter		
0402.91.1	1 Of a fat content, by weight, exceeding 7.5%		
0402.91.11.00	(1) Whipped cream in pressurized containers	Free	25.50%
0402.91.12	(2) Other		
0402.91.12.1	Concerning milk and cream in this subheading 1-(2) and 2, for the quantity (quota) stipulated by a Cabinet Order 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	30.00%	30.00%
0402.91.12.9	Other	Free TRQ	25.50% + 509.00 JPY / 1.00 kg
0402.91.2	2 Other		
0402.91.21.00	For "the Pooled Quota"	25.00%	25.00%
0402.91.29.00	Other	Free TRQ	21.30% + 254.00 JPY / 1.00 kg
0402.99	Other		
0402.99.1	1 Of a fat content, by weight, exceeding 8%		
0402.99.11.00	(1) Whipped cream in pressurized containers	Free	25.50%
0402.99.12	(2) Other		
0402.99.12.1	Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof	30.00%	30.00%
0402.99.12.9	Other	Free TRQ	25.50% + 509.00 JPY / 1.00 kg
0402.99.2	2 Other		

0402.99.21.00	Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof	30.00%	30.00%
0402.99.29.00	Other	Free TRQ	25.50% + 254.00 JPY / 1.00 kg
0403	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		
Tariff Number	Product Description	CPTPP	Japan Main Tariff Rate
0403.10	Yogurt		
0403.10.1	1 Frozen, preserved or containing added sugar or other sweetening matter, flavouring, fruits or nuts (excluding frozen yogurt)		
0403.10.11	For "the Pooled Quota of other milk products"		
0403.10.11.00	Containing added sugar	3.50%	35.00%
0403.10.12.00	Other	2.50%	25.00%
0403.10.19.00	Other	29.80% + 915.00 JPY / 1.00 kg	29.80% + 915.00 JPY / 1.00 kg
0403.10.2	2 Other		
0403.10.21	(1) Frozen yogurt		
0403.10.21.1	Containing added sugar or other sweetening matter, in immediate packings, of a content not exceeding 10kg	11.90%	26.30%
0403.10.21.9	Other	13.50%	29.80%
0403.10.22.00	(2) Other	9.60%	21.30%
0403.90	Other		
0403.90.1	1 Sterilized, frozen, preserved, concentrated or containing added sugar or other sweetening matter, flavouring, fruits or nuts		
0403.90.11	(1) Of a fat content, by weight, not exceeding 1.5%		
0403.90.11.0	Buttermilk powder and other products in solid forms Imported by the Agriculture and Livestock Industries Corporation...		
0403.90.11.1	Containing added sugar	35.00%	35.00%
0403.90.11.2	Other	25.00%	25.00%
0403.90.11.3	Other	25-35.00% + 100 JPY / 1.00 kg TRQ	29.80% + 396.00 JPY / 1.00 kg
0403.90.11.6	Containing added sugar	9.80%	35.00%
0403.90.11.7	Other	7.50%	25.00%
0403.90.11.8	Other	29.80% + 396.00 JPY / 1.00 kg	29.80% + 396.00 JPY / 1.00 kg
0403.90.12	(2) Of a fat content, by weight, exceeding 1.5% but not exceeding 26%		
0403.90.12.0	Buttermilk powder and other products in solid forms Imported by the Agriculture and Livestock Industries Corporation...		
0403.90.12.1	Containing added sugar	35.00	35.00%
0403.90.12.2	Other	25.00	25.00%

0403.90.12.3	Other	25-35.00% +100 JPY / 1.00 kg TRQ	29.80% + 582.00 JPY / 1.00 kg
0403.90.12.6	Containing added sugar	9.80%	35.00%
0403.90.12.7	Other	7.50%	25.00%
0403.90.12.8	Other	29.80% + 582.00 JPY / 1.00 kg	29.80% + 582.00 JPY / 1.00 kg
0403.90.13	(3) Of a fat content, by weight, exceeding 26%		
0403.90.13.0	Buttermilk powder and other products in solid forms Imported by the Agriculture and Livestock Industries Corporation...		
0403.90.13.1	Containing added sugar	35.00%	35.00%
0403.90.13.2	Other	25.00%	25.00%
0403.90.13.3	Other	29.80% + 100 JPY / 1.00 kg	29.80% + 1023.00 JPY / 1.00 kg
0403.90.13.6	Containing added sugar	9.80%	35.00%
0403.90.13.6	Containing added sugar	9.80%	35.00%
0403.90.13.7	Other	7.50%	25.00%
0403.90.13.8	Other	29.80% + 1023.00 JPY / 1.00 kg	29.80% + 1023.00 JPY / 1.00 kg
0403.90.20.00	2 Other	9.60%	21.30%
0404	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		
Tariff Number	Product Description	CPTPP	Japan Main Tariff Rate
0404.10	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter		
0404.10.1	1 Sterilized, frozen, preserved, concentrated or containing added sugar or other sweetening matter		
0404.10.11	(1) Of a fat content, by weight, not exceeding 5% Imported by the Agriculture and Livestock Industries Corporation...		
0404.10.11.1	Containing added sugar	35.00%	35.00%
0404.10.11.9	Other	25.00%	25.00%
0404.10.12	Concerning mineral concentrated whey in this subheading 1-(1)-(2)-(i) and (2)-(2)-(i), for the quantity (quota) stipulated by a Cabinet Order 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"		
0404.10.12.1	Containing added sugar	35.00%	35.00%
0404.10.12.2	Other	25.00%	25.00%
0404.10.12.9	Other	Free	29.80% + 425.00 JPY / 1.00 kg
0404.10.13	2 Other		
0404.10.13.0	Containing added sugar		
0404.10.13.1	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)-(2)-1, 2 and (2)-(2)-(2)-1, 2, for the quantity (quota) stipulated by a Cabinet Order on the basis of 45,000 ton, in consideration of the quantity of prospective domestic demand in the current	Free	Free

	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		
0404.10.13.9	2 Other		
0404.10.13.90	For the manufacture of mixed feeds containing added colouring matter which is recognised as in blue at the time of import	0-31.50% + 36 JPY / 1.00 kg	29.80% + 425.00 JPY / 1.00 kg
0404.10.13.91	Of a milk protein content, by weight, calculated on the dry matter, less than 25.0%	23.30% + 26.67 JPY / 1.00 kg	29.80% + 425.00 JPY / 1.00 kg
0404.10.13.92	Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25.0% but less than 45%	26.20% + 30.00 JPY / 1.00 kg	29.80% + 425.00 JPY / 1.00 kg
0404.10.13.93	Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%	Free	29.80% + 425.00 JPY / 1.00 kg
0404.10.14	2 Other		
0404.10.14.1	For the manufacture of mixed feeds as may be prescribed by a Cabinet Order, for "the Pooled Quota of whey etc. for feeding purposes?"	Free	Free
0404.10.14.2	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)-(2)-2 and (2)-(2)-(2)-2 and subheading 0404.90-1-(1)-(2), (2)-(2) and (3)-(2), for the quantity (quota) stipulated by a Cabinet Order 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	10.00%	10.00%
0404.10.14.9	Other	0-22.50% + 36 JPY / 1.00 kg	29.80% + 425.00 JPY / 1.00 kg
0404.10.15	(2)Other		
0404.10.15.0	(1)Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof		
0404.10.15.1	Containing added sugar	35.00%	35.00%
0404.10.15.9	Other	25.00%	25.00%
0404.10.16	(2)Other		
0404.10.16.0	Mineral concentrated whey For "the Pooled Quota of mineral concentrated whey"		
0404.10.16.1	Containing added sugar	35.00%	35.00%
0404.10.16.2	Other	25.00%	25.00%
0404.10.16.9	Other	29.80% + 687.00 JPY / 1.00 kg	29.80% + 687.00 JPY / 1.00 kg
0404.10.17	(2)Other		
0404.10.17.0	Containing added sugar		
0404.10.17.1	For the manufacture of mixed feeds as may be prescribed by a Cabinet Order, for "the Pooled Quota of whey etc. for feeding purposes?"	Free	Free
0404.10.17.9	Other	0-31.50% + 36.00 JPY / 1.00 kg	29.80% + 687.00 JPY / 1.00 kg
0404.10.18	(2)Other		
0404.10.18.1	For the manufacture of mixed feeds as may be prescribed by a Cabinet Order, for "the Pooled Quota of whey etc. for feeding purposes?"	Free	Free
0404.10.18.2	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"	10.00%	10.00%

0404.10.18.9	Other	0-22.50% + 36.00 JPY / 1.00 kg	29.80% + 687.00 JPY / 1.00 kg
0404.10.20.00	2 Other	9.60%	21.30%
0404.90	Other		
0404.90.1	1 Sterilized, frozen, preserved, concentrated or containing added sugar or other sweetening matter		
0404.90.11	(1) Of a fat content, by weight, not exceeding 1.5%		
0404.90.11.0	Containing added sugar		
0404.90.11.1	For "the Pooled Quota of other milk products"	9.80%	35.00%
0404.90.11.2	Other	29.80% + 400.00 JPY / 1.00 kg	29.80% + 400.00 JPY / 1.00 kg
0404.90.11.6	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"	10.00%	10.00%
0404.90.11.7	For "the Pooled Quota of other milk products"	Free	25.00%
0404.90.11.8	Other	29.80% + 400.00 JPY / 1.00 kg	29.80% + 400.00 JPY / 1.00 kg
0404.90.12	(2) Of a fat content, by weight, not exceeding 1.5% but not exceeding 30%		
0404.90.12.0	Containing added sugar		
0404.90.12.1	For "the Pooled Quota of other milk products"	9.80%	35.00%
0404.90.12.2	Other	29.80% + 679.00 JPY / 1.00 kg	29.80% + 679.00 JPY / 1.00 kg
0404.90.12.6	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"	10.00%	10.00%
0404.90.12.7	For "the Pooled Quota of other milk products"	6.20%	25.00%
0404.90.12.8	Other	29.80% + 679.00 JPY / 1.00 kg	29.80% + 679.00 JPY / 1.00 kg
0404.90.13	(3) Of a fat content, by weight, exceeding 30%		
0404.90.13.0	Containing added sugar		
0404.90.13.1	For "the Pooled Quota of other milk products"	9.80%	35.00%
0404.90.13.2	Other	29.80% + 1023.00 JPY / 1.00 kg	29.80% + 1023.00 JPY / 1.00 kg
0404.90.13.6	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"	10.00%	10.00%
0404.90.13.7	For "the Pooled Quota of other milk products"	6.20%	25.00%
0404.90.13.8	Other	29.80% + 1023.00 JPY / 1.00 kg	29.80% + 1023.00 JPY / 1.00 kg
0404.90.20.00	2 Other	5.30%	21.30%
0405	Butter and other fats and oils derived from milk; dairy spreads		
Tariff Number	Product Description	CPTPP	Japan Main Tariff Rate
0405.10	Butter		
0405.10.1	1 Of a fat content, by weight, not exceeding 85%		
0405.10.11.00	(1)Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof	35.00%	35.00%

0405.10.12	Other		
0405.10.12.1	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 (quota) stipulated by a Cabinet Order 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	35.00%	35.00%
0405.10.12.9	Other	35.00% + 145.00 JPY / 1.00 kg	29.80% + 985.00 JPY / 1.00 kg
0405.10.2	2 Other		
0405.10.21.00	(1)Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof	35.00%	35.00%
0405.10.22	Other		
0405.10.22.1	For "the Pooled Quota"	35.00%	35.00%
0405.10.22.9	Other	35.00% + 145.00 JPY / 1.00 kg	29.80% + 1159.00 JPY / 1.00 kg
0405.20	Dairy spreads		
0405.20.01.00	Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof	35.00%	35.00%
0405.20.09.00	Other	35.00% + 145.00 JPY / 1.00 kg	29.80% + 985.00 JPY / 1.00 kg
0405.90	Other		
0405.90.1	1 Of a fat content, by weight, not exceeding 85%		
0405.90.11.00	Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof	35.00%	35.00%
0405.90.19.00	Other	35.00% + 145.00 JPY / 1.00 kg	29.80% + 985.00 JPY / 1.00 kg
0405.90.2	2 Other		
0405.90.21.00	(1)Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by the Paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by the Paragraph 2 thereof	35.00%	35.00%
0405.90.22	Other		
0405.90.22.1	For "the Pooled Quota"	35.00%	35.00%
0405.90.22.9	Other	35.00% + 145.00 JPY / 1.00 kg	29.80% + 1159.00 JPY / 1.00 kg
0406	Cheese and curd		
Tariff Number	Product Description	CPTPP	Japan Main Tariff Rate
0406.10	Fresh (unripened or uncured) cheese, including whey cheese, and curd		
0406.10.01	Other		
0406.10.01.00	Intended for use as materials for processed cheese (excluding those of subheadings 0406.20 and 0406.30) for the quantity (quota) stipulated by a Cabinet Order, within the limits of the	Free	Free

	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")		
0406.10.02.00	A dry matter content, by weight, not exceeding 48%, chopped not exceeding 4g per each, frozen, in immediate packings, of a content exceeding 5kg	14.00%	22.40%
0406.10.09	Other		
0406.10.09.00	Other	0-29.80%	29.80%
0406.20	Grated or powdered cheese, of all kinds		
0406.20.10.00	1 Of processed cheese	25.00%	40.00%
0406.20.20.00	2 Other	16.40%	26.30%
0406.30.00.00	Processed cheese, not grated or powdered	18.10%	40.00%
0406.40	Blue-veined cheese and other cheese containing veins produced by		
0406.40.01.00	Intended for use as materials for processed cheese, for "the Pooled Quota"	Free	Free
0406.40.09.00	Other	21.60%	29.80%
0406.90	Other cheese		
0406.90.01.00	Intended for use as materials for processed cheese, for "the Pooled Quota"	Free	Free
0406.90.09.00	Other	18.60-29.80%	29.80%
1806	Chocolate and other food preparations containing cocoa		
Tariff Number	Product Description	CPTPP	Japan Main Tariff Rate
1806.10	Cocoa powder, containing added sugar or other sweetening matter		
1806.10.10.00	1 Containing added sugar	21.60%	29.80%
1806.10.20.00	2 Other	Free	15.00%
1806.20	Other preparations in blocks, slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2kg		
1806.20.1	1 Food preparations of goods of heading 04.01 to 04.04 containing cocoa powder in a proportion by weight of less than 10%		
1806.20.11	(1)Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurized containers		
1806.20.11.1	Chewing gum and other sugar confectionery, foods, the largest single ingredient of which is sugar by weight	Free	29.80%
1806.20.11.9	Other	Free	29.80%
1806.20.19.00	B Other	21.80%	28.00%
1806.20.2	2 Other		
1806.20.21.00	For the quantity (quota) stipulated on food preparations containing cocoa for manufacture of chocolate by a cabinet order, 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	Free	Free
1806.20.29.00	Other	0.00-15.40%	21.30%
1806.20.3	1 Food preparations of goods of heading 04.01 to 04.04 containing cocoa powder in a proportion by weight of less than 10%		

1806.20.31	(1)Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurized containers		
1806.20.31.1	For "the Pooled Quota of other milk products"	5.20%	21.00%
1806.20.31.9	Other	23.80% + 679.00 JPY / 1.00 kg	23.80% + 679.00 JPY / 1.00 kg
1806.20.32	(2)Other		
1806.20.32.1	A Containing added sugar	10.80%	23.80%
1806.20.32.2	B Other	9.60%	21.30%
1806.3	Other, in blocks, slabs or bars		
1806.31.00.00	Filled	Free	10.00%
1806.32	Not filled		
1806.32.10.00	1 Chocolate confectionery	Free	10.00%
1806.32.2	2 Other		
1806.32.21	(1)Containing added sugar		
1806.32.21.1	Chewing gum and other sugar confectionery, foods, the largest single ingredient of which is sugar by weight	Free	29.80%
1806.32.21.9	Other	Free	29.80%
1806.32.22.00	(2)Other	Free	21.30%
1806.90	Other		
1806.90.10.00	1 Chocolate confectionery	Free	10.00%
1806.90.2	2 Other		
1806.90.21	A Containing added sugar		
1806.90.21.1	Chewing gum and other sugar confectionery, foods, the largest single ingredient of which is sugar by weight	Free	29.80%
1806.90.21.9	Other	Free	29.80%
1806.90.22.00	B Other	9.60%	21.30%
1806.90.3	2 Other		
1806.90.31	A Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurized containers		
1806.90.31.1	For "the Pooled Quota of other milk products"	5.20%	21.00%
1806.90.31.9	Other	23.80% + 679.00 JPY / 1.00 kg	23.80% + 679.00 JPY / 1.00 kg
1806.90.32	B Other		
1806.90.32.1	(a)Containing added sugar	5.90%	23.80%
1806.90.32.2	(b)Other	9.60%	21.30%
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 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally de fatty basis, not elsewhere specified or included		
Tariff Number	Product Description	CPTPP	Japan Main Tariff Rate

1901.10	Preparations for infant use, put up for retail sale		
1901.10.1	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		
1901.10.11	(1) Of a milk fat content, by weight, not exceeding 30%		
1901.10.11.1	For "the Pooled Quota of other milk products"	Free	25.00%
1901.10.11.9	Other	23.80% + 679.00 JPY / 1.00 kg	23.80% + 679.00 JPY / 1.00 kg
1901.10.12	(2) Other		
1901.10.12.1	For "the Pooled Quota of other milk products"	Free	25.00%
1901.10.12.9	Other	23.80% + 1159.00 JPY / 1.00 kg	23.80% + 1159.00 JPY / 1.00 kg
1901.10.2	2 Other		
1901.10.21	(1) Food preparations of goods of headings 04.01 to 04.04		
1901.10.21.1	A Containing added sugar	10.80%	23.80%
1901.10.21.9	B Other	9.60%	21.30%
1901.10.22	(2) Other		
1901.10.22.1	A Containing added sugar	10.90%	24.00%
1901.10.22.9	B Other	6.10%	13.60%
1901.20	Mixes and doughs for the preparation of bakers' wares of heading 19.05		
1901.20.1	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 infant food or dietetic purpose; doughs for rice products, excluding a kind used as infant food 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)		
1901.20.11	(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 Of a milk fat content, by weight not exceeding 30%		
1901.20.11.1	For "the Pooled Quota of other milk products"	6.20%	25.00%
1901.20.11.2	Other	23.80% + 679.00 JPY / 1.00 kg	23.80% + 679.00 JPY / 1.00 kg
1901.20.11.6	For "the Pooled Quota of other milk products?"	6.20%	25.00%
1901.20.11.6	For "the Pooled Quota of other milk products?"	6.20%	25.00%
1901.20.11.7	Other	23.80% + 1159.00 JPY / 1.00 kg	23.80% + 1159.00 JPY / 1.00 kg
1901.20.12	(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 infant food or dietetic purpose		
1901.20.12.2	Imported by Japanese Government according to Article 30 of "The Law for Stabilization of Supply-Demand and Price of Staple Food?", 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 Fishery 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	25.00%	25.00%
1901.20.12.8	Other	375.00 JPY / 1.00 kg	375.00 JPY / 1.00 kg
1901.20.13	B Mostly containing wheat and triticales preparation		

1901.20.13.1	Imported by Japanese Government according to Article 42 of "The Law for Stabilization of Supply-Demand and Price of Staple Food", 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 Fishery 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	Free TRQ	25.00%
1901.20.13.9	Other	90.00 JPY / 1.00 kg	90.00 JPY / 1.00 kg
1901.20.14	C Mostly containing barley preparation		
1901.20.14.1	Imported by Japanese Government according to Article 42 of "The Law for Stabilization of Supply-Demand and Price of Staple Food", 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 Fishery 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	Free TRQ	25.00%
1901.20.14.9	Other	83.00 JPY / 1.00 kg	83.00 JPY / 1.00 kg
1901.20.15	D Mostly containing starch		
1901.20.15.1	Imported by Japanese Government according to Article 42 of "The Law for Stabilization of Supply-Demand and Price of Staple Food", 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 Fishery 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	25.00%	25.00%
1901.20.15.1	Imported by Japanese Government according to Article 42 of "The Law for Stabilization of Supply-Demand and Price of Staple Food", 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 Fishery 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	25.00%	25.00%
1901.20.15.2	Other	134.00 JPY / 1.00 kg	134.00 JPY / 1.00 kg
1901.20.15.6	Containing added sugar	25.00%	25.00%
1901.20.15.6	Containing added sugar	25.00%	25.00%
1901.20.15.7	Other	16.00%	16.00%
1901.20.15.9	Other	Free TRQ	119.00 JPY / 1.00 kg
1901.20.16	(3) Doughs for rice products, excluding a kind used as infant food or dietetic purpose		
1901.20.16.2	Imported by Japanese Government according to Article 30 of "The Law for Stabilization of Supply-Demand and Price of Staple Food", 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 Fishery 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	Free TRQ	25.00%
1901.20.16.8	Other	375.00 JPY / 1.00 kg	375.00 JPY / 1.00 kg
1901.20.2	2 Other		
1901.20.21	(1) Food preparations of goods of headings 04.01 to 04.04		

1901.20.21.1	A Containing added sugar	Free	23.80%
1901.20.21.9	B Other	9.60%	21.30%
1901.20.22	(2) Cake-mixes		
1901.20.22.2	Other	Free TRQ	23.80%
1901.20.22.3	(a) Put up in containers for retail sale, not more than 500g each including container	4.00%	12.00%
1901.20.22.4	(b) Other	4.00%	12.00%
1901.20.23	(3) Other		
1901.20.23.1	Preparations of rice flour	22.80	24.00%
1901.20.23.2	Preparation of wheat flour	Free TRQ	24.00%
1901.20.23.3	Other	10.90%	24.00%
1901.20.23.4	Preparations of rice flour	22.60	23.80%
1901.20.23.5	Preparations of wheat flour	Free TRQ	23.80%
1901.20.23.9	(b) Other	Free TRQ	23.80%
1901.20.24	(3) Other		
1901.20.24.1	Put up in containers for retail sale, not more than 500g each including container	6.10%	13.60%
1901.20.24.2	Preparations of rice flour	15.20%	16.00%
1901.20.24.3	Preparations of wheat flour	Free TRQ	16.00%
1901.20.24.9	Other	7.20%	16.00%
1901.90	Other		
1901.90.1	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 infant food or dietetic purpose; mochi(rice-cake), dango and similar rice products, excluding a kind used as infant food 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 pressurized containers)		
1901.90.13	(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 pressurized containers A Of a milk fat content, by weight, not exceeding 30%		
1901.90.13.1	For "the Pooled Quota of other milk products"	5.20%	21.00%
1901.90.13.2	Other	29.80% + 679.00 JPY / 1.00 kg	29.80% + 679.00 JPY / 1.00 kg
1901.90.13.3	B Other		
1901.90.13.6	For "the Pooled Quota of other milk products"	5.20%	21.00%
1901.90.13.7	Other	29.80% + 1159.00 JPY / 1.00 kg	29.80% + 1159.00 JPY / 1.00 kg
1901.90.14	(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 infant food or dietetic purpose A Mostly containing rice preparation		
1901.90.14.2	Imported by Japanese Government according to Article 30 of "The Law for Stabilization of Supply-Demand and Price of Staple Food", 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	25.00%	25.00%

	the Law, imported with certification of Minister of Agriculture, Forestry and Fishery 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		
1901.90.14.8	Other	375.00 JPY / 1.00 kg	375.00 JPY / 1.00 kg
1901.90.15	B Mostly containing wheat and triticale preparation		
1901.90.15.1	Imported by Japanese Government according to Article 42 of "The Law for Stabilization of Supply-Demand and Price of Staple Food", 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 Fishery 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	25.00%	25.00%
1901.90.15.9	Other	90.00 JPY / 1.00 kg	90.00 JPY / 1.00 kg
1901.90.16	Mostly containing barley preparation		
1901.90.16.1	Imported by Japanese Government according to Article 42 of "The Law for Stabilization of Supply-Demand and Price of Staple Food", 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 Fishery 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	25.00%	25.00%
1901.90.16.9	Other	83.00 JPY / 1.00 kg	83.00 JPY / 1.00 kg
1901.90.17	D Mostly containing starch		
	(a) Containing wheat starch		
1901.90.17.1	Imported by Japanese Government according to Article 42 of "The Law for Stabilization of Supply-Demand and Price of Staple Food", 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 Fishery 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	Free	25.00%
1901.90.17.2	Other	134.00 JPY / 1.00 kg	134.00 JPY / 1.00 kg
1901.90.17.6	Containing added sugar	25.00%	25.00%
1901.90.17.7	Other	16.00%	16.00%
1901.90.17.9	Other	12.50%	119.00 JPY / 1.00 kg
1901.90.2	2 Other		
1901.90.21	(1) Food preparations of goods of headings 04.01 to 04.04		
1901.90.21.0	A Containing added sugar		
	(a) Containing less than 50%, by weight of sucrose		
1901.90.21.1	Foods, the largest single ingredient of which is sugar by weight	20.30%	28.00%
1901.90.21.10	- Other		
1901.90.21.6	Whipped cream in pressurized containers	10.80%	23.80%
1901.90.21.7	Other	Free	23.80%
1901.90.21.9	(b) Other	23.30%	29.80%
1901.90.22	Other		
1901.90.22.1	(b) Other	5.30%	21.30%

1901.90.22.9	Other	9.60%	21.30%
1901.90.23.00	(2) Malt extract	4.00%	9.00%
1901.90.24	(3) Other		
1901.90.24.0	A Containing added sugar		
	(a) Containing not more than 15%, by weight of sucrose		
1901.90.24.1	Preparations of rice flour	22.80%	24.00%
1901.90.24.2	Preparations of wheat flour	Free	24.00%
1901.90.24.3	Other	9.60%	24.00%
1901.90.24.6	Preparations of rice flour	26.60%	28.00%
1901.90.24.7	Preparations of wheat flour	Free	28.00%
1901.90.24.8	(b) Other	Free	28.00%
1901.90.25	(3) Other		
1901.90.25.1	Preparations of rice flour	17.80%	23.80%
1901.90.25.2	Preparations of wheat flour	Free	23.80%
1901.90.25.3	Other	Free	23.80%
1901.90.26	(3) Other		
1901.90.26.1	Put up in containers for retail sale, not more than 500g each including container	6.10%	13.60%
1901.90.26.6	Preparations of rice flour	13.60%	16.00%
1901.90.26.7	Preparations of wheat flour	Free	16.00%
1901.90.26.9	Other	7.20%	16.00%
1901.90.5	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 infant food or dietetic purpose; mochi(rice-cake), dango and similar rice products, excluding a kind used as infant food 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 pressurized containers)		
1901.90.58.0	Containing added sugar		
1901.90.58.3	1 Containing not more than 15% by weight of sucrose	22.80%	24.00%
1901.90.58.5	2 Other	23.70%	25.00%
1901.90.58.6	Other	15.20%	16.00%
1901.90.58.7	Imported by Japanese Government according to Article 30 of "The Law for Stabilization of Supply-Demand and Price of Staple Food", 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 Fishery 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	25.00%	25.00%
1901.90.58.8	Other	375.00 JPY / 1.00 kg	375.00 JPY / 1.00 kg
2105	Ice cream and other edible ice, whether or not containing cocoa		
Tariff Number	Product Description	CPTPP	Japan Main Tariff Rate

2105.00.1	1 Containing added sugar		
2105.00.10	(1) Less than 50% by weight of sucrose		
2105.00.11.0	Those, the largest single ingredient of which is sugar by weight		
2105.00.11.10	Ice cream	7.70%	21.00%
2105.00.11.20	Other	12.70%	28.00%
2105.00.11.3	Other		
2105.00.11.30	Ice cream	7.00%	21.00%
2105.00.11.90	Other	10.80%	23.80%
2105.00.19.1	(2) Other		
2105.00.19.10	Ice cream	9.80%	29.80%
2105.00.19.90	Other	13.50%	29.80%
2105.00.21.0	2 Other		
2105.00.21.00	Ice cream	7.80%	21.30%
2105.00.29.00	Other	9.60%	21.30%
2106	Food preparations not elsewhere specified or included		
Tariff Number	Product Description	CPTPP	Japan Main Tariff Rate
2106.10	Protein concentrates and textured protein substances		
2106.10.1	1 Preparations containing not less than 30% 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 500g each excluding container		
2106.10.12	For "the Pooled Quota of other milk products"		
2106.10.13.00	Other	7.50%	25.00%
2106.10.14.00	Other	29.80% + 1155.00 JPY / 1.00 kg	29.80% + 1155.00 JPY / 1.00 kg
2106.10.2	2 Other		
2106.10.21	(1) Containing added sugar		
2106.10.21.1	A Less than 50% by weight of sucrose	7.60%	16.80%
2106.10.21.9	B Other	9.50%	21.00%
2106.10.22	(2) Other		
2106.10.22.0	A Vegetable protein		
2106.10.22.1	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 500g each excluding container	Free	10.60%
2106.10.22.2	Other	Free	10.60%
2106.10.22.9	B Other	Free	15.00%
2106.90	Other		
2106.90.1	1 Not less than 30% of natural milk constituents by weight, calculated on the dry matter		
2106.90.10	For "the Pooled Quota of other milk products"		
2106.90.11	(1) Of a milkfat content, by weight, not exceeding 30%		
2106.90.11.2	Other	5.20%	21.00%

2106.90.26	Food supplement with a basis of vitamins		
2106.90.26.1	Containing lactose, milk protein or milkfat	Free	12.50%
2106.90.26.2	Other	Free	12.50%
2106.90.27	Other		
2106.90.27.1	Containing lactose, milk protein or milkfat	Free TRQ	28.00%
2106.90.27.2	Other	Free TRQ	25.50%
2106.90.28	Other		
2106.90.28.0	Containing lactose, milk protein or milkfat		
2106.90.28.3	Put up in containers for retail sale, not more than 500 g each including container	13.50%	13.50%
2106.90.28.4	Other	Free TRQ	29.80%
2106.90.29.1	Prepared edible fats and oils, containing more than 15% and less than 30% by weight of those of heading 04.05	Free TRQ	21.30%
2106.90.29.3	Other	Free	10.00%
2106.90.29.4	Of products specified in heading 04.10	Free	9.00%