

## APPENDIX C

### TARIFF DIFFERENTIALS

For an originating good identified below in Table C-1, during the period specified in the Table for each good, in accordance with the origin criterion applied in a claim for preferential tariff treatment of the importer:

- (a) Japan shall apply either:
  - (i) the rate of customs duty applicable to the originating good from the Party where the good acquired the originating status in accordance with the process or change in tariff classification requirement set out in Annex 3-D (Product-Specific Rules of Origin); or
  - (ii) the rate of customs duty applicable to the originating good from the Party where the largest value was added among claimed production process, or the highest rate among the rates applicable to the originating good from those Parties involved in claimed production process, when the good acquired the originating status through a production process in accordance with the requirement set out in Article 3.2 (a) or (b) (Originating Goods), or the regional value content requirement set out in Annex 3-D (Product-Specific Rules of Origin).
- (b) Notwithstanding subparagraph (a)(i), for an originating good, other than a good classified in Chapters 84 through 91 that is assembled with parts, when the good acquired the originating status in accordance with the change in tariff classification requirement set out in Annex 3-D (Product-Specific Rules of Origin) and the material used in the production of the originating good is classified in, as the case may be:
  - (i) the same chapter as the complete or finished good if the applicable requirement is based on a change in chapter;
  - (ii) the same heading as the complete or finished good if the applicable requirement is based on a change in heading; or
  - (iii) the same subheading as the complete or finished good if the applicable requirement is based on a change in subheading,

Japan shall apply the rate of customs duty applicable to the

originating good from the Party where such material used in the production of the originating good, referred to in (i), (ii) or (iii) respectively, is produced.

- (c) If the rate of customs duty is not determined by application of subparagraph (a) or (b), Japan shall apply the rate of customs duty applicable to the originating good from the Party where the largest value was added among claimed production process.
- (d) If the product-specific rule of origin requires to satisfy the regional value content requirement in combination with the process requirement or the change in tariff classification requirement, the applicable rate of customs duty is determined by application of subparagraph (a) (ii).

**Table C-1**

<b>Tariff Line</b>	<b>Description</b>	<b>Period</b>
030199.210	(1) Nishin ( <i>Clupea spp.</i> ), Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> ), Buri ( <i>Seriola spp.</i> ), Saba ( <i>Scomber spp.</i> ), Iwashi ( <i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i> ), Aji ( <i>Trachurus spp.</i> and <i>Decapterus spp.</i> ) and Samma ( <i>Cololabis spp.</i> )	From Year 5 to Year 9
030242.000	Anchovies ( <i>Engraulis spp.</i> )	From Year 5 to Year 9
030244.000	Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> and <i>Scomber japonicus</i> )	From Year 5 to Year 9
030245.000	Jack and horse mackerel ( <i>Trachurus spp.</i> )	From Year 5 to Year 9
030254.100	1 Of <i>Merluccius spp.</i>	From Year 5 to Year 9
030255.000	Alaska Pollack ( <i>Theragra chalcogramma</i> )	From Year 5 to Year 9
030259.100	1 Tara ( <i>Gadus spp.</i> and <i>Theragra spp.</i> )	From Year 5 to Year 9
030289.190	- Other	From Year 5 to Year 9
030354.000	Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> and <i>Scomber japonicus</i> )	From Year 7 to Year 8
030355.000	Jack and horse mackerel ( <i>Trachurus spp.</i> )	From Year 5 to Year 9

030389.121	-- Aji ( <i>Decapterus spp.</i> )	From Year 5 to Year 9
170290.523	(b)Maltose	From Year 9
190190.243	- Other	From Year 8
350510.100	1 Esterified starches and other starch derivatives	From Year 3
440710.110	(1) Planed or sanded	From Year 1 to Year 3
440710.121	A Of Pinus spp.	From Year 1 to Year 3
441231.111	(1) Tanged, grooved or similarly works on one or both sides	From Year 1 to Year 2, and from Year 9 to Year 15
441231.191	(2) Other	From Year 1 to Year 2, and from Year 9 to Year 15
441231.911	- Less than 3mm in thickness	From Year 1 to Year 2, and from Year 9 to Year 15
441231.921	- Less than 6mm but not less than 3mm in thickness	From Year 1 to Year 2, and from Year 9 to Year 15
441231.931	- Less than 12mm but not less than 6mm in thickness	Year 1, and from Year 10 to Year 15
441231.941	- Less than 24mm but not less than 12mm in thickness	Year 1, and from Year 10 to Year 15
441231.951	- Not less than 24mm in thickness	Year 1, and from Year 10 to Year 15
720211.000	Containing by weight more than 2% of carbon	From Year 1 to Year 5
750120.100	1 Nickel oxide sinters containing by weight not less than 88% of nickel	From Year 1 to Year 8
750210.000	Nickel, not alloyed	From Year 1 to Year 8

Note: For greater certainty, this table includes only:

- (1) those tariff items with a tariff differential of more than 3 percentage points; and
- (2) those tariff items with a tariff differential for which the rate of customs duty is non-*ad valorem*.