

4023 : Elimination of Tariffs on Imported Goods under the AJCEP Agreement

Japan is to eliminate tariffs (concessions) in line with the schedule described in Part 12, Annex 1 of the Agreement, for goods of other signatory nations that satisfy the rules of origin stipulated in the Agreement. The categories of concession such as immediate tariff elimination, gradual tariff elimination or reduction, tariff quota are prescribed in "Notes for Schedule of Japan" in Section 1 Part 12, Annex 1 (Reference 1). Also, the detailed tariff reduction classification is prescribed in "Notes for Schedule of Japan" in Section 1, Part 12, Annex I (Reference 2).

(Reference 1)

Table 4 column	Description	Notes
A	Tariff elimination on the date of EPA enforcement	Items for immediate tariff elimination (examples: Durians, prawn, processed prawn products, etc.)
Bn	Uniform tariff reduction on a yearly basis in "n+1" phases from the base rate	Items for tariff reduction & elimination in phases n=5,7,10,15 (Examples: Salted eggplants, processed curry products, jellyfish, etc.) First reduction: date of the EPA enforcement Subsequent reduction: April 1 of each year
C	Application of standard tariff rate at enforcement of the Agreement	Chocolate and certain other processed foods containing cocoa, etc.
R	Note in column 5 of the Schedule for Japan	Processed chicken products, laminated boards (boards made of tropical timber with tariff rates of 6% and 8.5%), etc.
X	Exemption from tariff elimination or reduction	Exemption items (examples: Wheat, processed wheat products, dairy products, beef, pork, chicken, sugar and processed sugar products, starch, pineapple (including canned products), laminated boards (made of tropical timber with tariff rate of 10% and those made of non-tropical timber), bonito & tuna, marine IQ items, etc.)

(Reference 2)

Table 5 column	Description
(a) ~ (x)	Tariff reduction from 3.8% to 20% through uniform annual reduction over 11 or 8 steps.
(y)	Tariff reduction through uniform annual reduction over 11 steps, from "¥24 per kilogram" to "¥12 per kilogram."
(z)	Tariff reduction through uniform annual reduction over 11 steps, from "¥8.50 per kilogram" to "¥4.20 per kilogram."
(aa)	Tariff reduction for up to "the difference between the customs value per kilogram and ¥73.70 (the appropriate ad valorem duty rate, if the rate is higher than 5.0%)."
(bb)	Tariff reduction to "9.3% (or the relevant specific duty rate, if the rate is lower than that for value of ¥7.19 per kilogram)" up to the 11th year

Provisions regarding tariff concessions between Japan and ASEAN

- Japan Schedule (Annex I) (Japanese)
http://www.mofa.go.jp/mofaj/gaiko/fta/j_asean/pdfs/ajcep_k1.pdf
- Japan and ASEAN Schedules (Annex I) (English)
<http://www.mofa.go.jp/policy/economy/fta/asean/annex1.html>