

Guidebook for Export to Japan 2011
<Apparel Products and Materials>

Japan External Trade Organization (JETRO)
Development Cooperation Division
Trade and Economic Cooperation Department

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Apparel Products and Materials

The major scope of this document includes apparel products such as articles of apparel, articles of leather, bags, and footwear & shoes. The document may also discuss yarns, textiles, and other apparel materials.

Scope of coverage

Item	Definition	HS Code
Articles of apparel	Knitted articles Clothing of textile materials	6101-6117 (excluding 6117.90) 6201-6217 (excluding 6217.90)
Articles of leather (excluding raw hides, tanned leather, etc.)	Articles of leather or composition leather Articles of furskin	4203.10, 29, 30, 40 4303
Bags (excluding small articles)	Bags Handbags	4202.11, 12, 19, 91, 92, 99 4202.21, 22, 29
Footwear & shoes	Leather shoes	6403.20 6403.51-022, 029 6403.59-044, 045, 104, 105 6403.91-012, 019 6403.99-012, 013, 015, 016, 022, 029
	Sports shoes, campus shoes	6403.19-010, 090 6403.51-021 6403.59-020 6403.91-011, 021 6403.99-011, 021 6404.11-000, 6404.19-220
Apparel materials	Leather (raw hides, tanned leather, etc.) Silk yarns/textiles Wool yarns/textiles Cotton yarns/textiles Linen yarns/textiles	4101-4113 5001-5007 5101-5113 5201-5212 5301-5311

Note: Articles of apparel do not include parts of garments, etc. containing embroidery or lace (HS code: 6117.90, 6217.90).

1. Points To Note in Exports to and Sales in Japan

(1) Import Regulation and Procedures

Importation of apparel products and materials may be subject to the regulations under the Customs Tariff Act, Customs Act, Foreign Exchange and Foreign Trade Act, Wildlife Protection and Proper Hunting Act, and the Act on Domestic Animal Infectious Diseases Control.

•Customs Tariff Act (tariff quota system)

The tariff quota system of the Act is partially applicable to leather shoes, articles of leather, etc. Low (primary) tariff rates are applicable within the quantitative restriction on imports, while high (secondary) tariff rates are applied to other imports. A tariff quota application must be submitted to the Minister of Economy, Trade and Industry to obtain the tariff quota application certificate before enjoying primary tariff rates. No quantitative restriction is imposed on imports to which secondary tariff rates are applicable.

•Customs Tariff Act / Customs Act

The Customs Tariff Act prohibits the importation of knock-off brands and other counterfeit goods, which are confiscated or disposed by the customs according to the Customs Act. Penalties such as fines and imprisonment may be imposed on offending importers. Following the revision of the Customs Tariff Act in April 2003, patent, design, and utility model rights were included in the scope of the import injunction request system. Effective from April 2004, information on manufacturers, exporters, and importers of counterfeit goods is allowed to be disclosed to the right

-Apparel Products and Materials-

holders, who can look into the responsibilities of importers, for instance, by filing a suit. From March 2006, confusingly similar articles and knock-off brands regulated by the Unfair Competition Prevention Act are controlled by the customs unless they are not registered as a trademark or design right, suggesting enhanced anti-counterfeit goods measures.

•Foreign Exchange and Foreign Trade Act

Under the terms of the Washington Convention (CITES), the Import Trade Control Order of the Foreign Exchange and Foreign Trade Act regulates importing of species of wild fauna and flora listed in the Appendices to the Convention, which may include leather shoes and other leather articles. The Washington Convention applies to the three categories of species, as discussed below. Products made of animals raised for commercial purposes or those that were obtained prior to the conclusion of the Convention are permitted so long as a certificate by the management authority of the exporting country to that effect has been granted. For more information on the specific content and applicability of these classifications, you can contact the Trade Licensing Division, Trade and Control Department, Trade and Economic Cooperation Bureau, Ministry of Economy, Trade and Industry.

A: Appendix I (All species threatened with extinction)

International commercial traffic of these species or products made from these species is prohibited. Trade is allowed in special cases such as for academic purposes, although an export permit issued by the exporting government and an import approval by the Minister of Economy, Trade and Industry are required.

B: Appendix II (All species requiring strict international regulation to prevent danger of extinction)

The importer of any such species or product made from a member of such species must present to Japanese customs authorities an export certificate or re-export certificate from the management authority of the exporting country. Some species need prior confirmation by the Minister of Economy, Trade and Industry.

C: Appendix III

(All species that any party identifies as being subject to regulation and requiring the cooperation of other parties in the control of trade)

The importer of any such species or product made from a member of such species for commercial purposes must present to Japanese customs an export certificate and a certificate of origin issued by the management authority of the exporting country, or a certificate granted by the management authority of the country of re-export that the specimen was processed in that country. Some species need prior confirmation by the Minister of Economy, Trade and Industry.

If products made of animal skins are imported, the scientific name of the animals is recommended to be specified in the invoices, because only a general name of imported goods is not enough to determine if the animal used as the material of the product is included in the CITES list or commercially bred.

•Wildlife Protection and Proper Hunting Act

An export certificate or legal capture certificate issued by the government of exporting countries must be attached to imported articles partially made of furskin or feathers of animals regulated by the Act.

•Act on Domestic Animal Infectious Diseases Control

Identifying as the “designated quarantine items” the bones, flesh, furskin, and hair of animals, particularly those suspected of spreading bioagents of infectious diseases, the Act requires the export inspection certificate issued by the government of exporting countries to allow such products to be accepted by Japan.

Only seaports and airports with a sufficient capability of animal quarantine are accepted as the ports of importation. On arrival of goods, the import inspection application together with the attached export inspection certificate issued by the government of exporting countries must be submitted to the animal quarantine station, which will issue the certificates of import quarantine following document review and the inspection of actual goods. In case of failing to

pass the inspection, incineration or reshipment will be directed. For more information, you can contact the Animal Health Division, Food Safety and Consumer Affairs Bureau, Ministry of Agriculture, Forestry and Fisheries.

(2) Regulations and Procedural Requirements at the Time of Sale

The sale of apparel products and materials may be subject to the regulations of the Act Against Unjustifiable Premiums and Misleading Representations, Act on Conservation of Endangered Species of Wild Fauna and Flora (Species Conservation Act), Household Goods Quality Labeling Act, Act for the Control of Household Products Containing Harmful Substances, and the Act on Specified Commercial Transactions. Furthermore, containers and packaging materials may also be subject to labeling provisions of the Act on the Promotion of Effective Utilization of Resources, and the Law for Promotion of Sorted Collection and Recycling of Containers and Packaging. Note that the right holder may file a suit against improper acts such as the use of counterfeits and confusingly similar names and unauthorized use of characters for advertisement according to the Trademark Act, Design Act, and the Unfair Competition Prevention Act.

•Act Against Unjustifiable Premiums and Misleading Representations

The Act prohibits a form of improper labeling that exaggerates or falsifies labeling and misleads consumers about the nature or quality of products. Importers or resellers are required to submit reasonable grounds to prove that the labeling is not “improper.” If they are unable to do so, those claims are considered as a form of improper labeling. Vague or confusing labeling that makes it difficult to discern the actual country of origin is also prohibited as a form of improper labeling. The country of origin is defined as “a country in which a treatment or process effecting substantial change to the substance of the goods made.” The country of origin refers to the nation where the weaving was performed in the case of apparels. The most important thing is for the labeling to be readily comprehensible to consumers, so if the manufacturing process encompasses multiple nations, then the labeling should state so.

•Act on Conservation of Endangered Species of Wild Fauna and Flora

The Act established a legal framework for the protection of species considered to be in danger of extinction. Organs such as fur skin and hides, and their finished goods of animals may not be sold or transferred in Japan if such animals are designated as species specially identified for protection. However, species that are being raised for commercial purposes may be distributed in Japan, provided that proper registration procedures with the Minister of the Environment are completed. Registration procedures take place with the Japan Wildlife Research Center, a registration organization officially designated by the Ministry of the Environment.

•Household Goods Quality Labeling Act

The Act stipulates the format and content of quality labeling for products designed for everyday household use. The purpose is to protect consumer benefits by providing information that helps them choose products and informs them about how to use the products correctly. Most products of this category such as articles of apparel, bags, and footwear must display in their labeling specific items of information stipulated by the Act. This is not always applicable, however, to all apparel products. Importers or resellers must confirm if the items to be imported are included in the list of regulated commodities. For more information, contact Product Safety Division, Commerce and Information Policy Bureau, Ministry of Economy, Trade and Industry.

•Act for the Control of Household Products Containing Harmful Substances

The Act prohibits the content of harmful substances (e.g., formalin, dieldrin) from being detected higher than at the upper limits in household products such as articles of apparel and bags. Designated textile products with formaldehyde content of 75 ppm or greater may not be sold in Japan. Furthermore, formaldehyde must not be detected in any measurable concentration when used in garments for infants aged two years or less. This requirement also applies to imported products.

• Act on Specified Commercial Transactions

Selling “specified products, rights, or services” to general consumers through “specified commercial transactions” such as mail order sales or door-to-door sales are subject to provisions of the Act on Specified Commercial Transactions. Specified commercial transactions applicable include 1) door-to-door sales; 2) mail order sales; 3) telemarketing sales, 4) multilevel marketing transactions [network marketing by word of mouth/referral]; 5) specified continuous service offers; and 6) business opportunity related sales transactions. Mail order sales include internet sales and advertisements through e-mail. In order to provide consumers with accurate information, in mail order sales, operators are required to list the following information in their advertisements: (1) sales price, (2) payment period and method, (3) delivery date, (4) clauses related to the return system, (5) name, address and telephone number of operator. The Act also prohibits advertising containing false or exaggerated statements.

(3) Contacts of Competent Authorities

Fig. 1 Contacts of competent authorities

Related regulations and control	Competent agencies	Contact/Website
Customs Tariff Act / Customs Act	Compensation and Operation Division, Customs and Tariff Bureau, Ministry of Finance	TEL: +81-3-3581-4111 http://www.mof.co.jp
Foreign Exchange and Foreign Trade Act	Trade Licensing Division, Trade Control Department, Trade and Economic Cooperation Bureau, Ministry of Economy, Trade and Industry	TEL: +81-3-3501-1511 http://www.meti.go.jp
Wildlife Protection and Proper Hunting Act	Nature Conservation Bureau, Ministry of the Environment	TEL:+81-3-3581-3351 http://www.env.go.jp
Act on Domestic Animal Infectious Diseases Control	Animal Health Division, Food Safety and Consumer Affairs Bureau, Ministry of Agriculture, Forestry and Fisheries	TEL:+81-3-3502-8111 http://www.maff.go.jp
Act against Unjustifiable Premiums and Misleading Representations	Representation Division, Consumer Affairs Agency	TEL:+81-3-3507-8800 http://www.caa.go.jp
Act on Conservation of Endangered Species of Wild Fauna and Flora	Wildlife Division, Nature Conservation Bureau, Ministry of the Environment	TEL:+81-3-3581-3351 http://www.env.go.jp
Household Goods Quality Labeling Act	Office responsible for household goods quality labeling, Consumer Related Trade Division, Trade Practices Department, Fair Trade Commission of Japan	TEL:+81-3-3507-8800 http://www.caa.go.jp
Act for the Control of Household Products Containing Harmful Substances	Chemical Hazards Control Office, Evaluation and Licensing Division, Pharmaceutical and Food Safety Bureau, Ministry of Health, Labour and Welfare	TEL:+81-3-5253-1111 http://www.mhlw.go.jp
Act on Specified Commercial Transactions	Consumer Economic Policy Division, Commerce and Information Policy Bureau, Ministry of Economy, Trade and Industry	TEL:+81-3-3501-1511 http://www.meti.go.jp
Act on the Promotion of Effective Utilization of Resources /Law for Promotion of Sorted Collection and Recycling of Containers and Packaging	Recycling Promotion Division, Industrial Science and Technology Policy and Environment Bureau, Ministry of Economy, Trade and Industry	TEL: +81-3-3501-1511 http://www.meti.go.jp
	Office of Recycling Promotion, Policy Planning Division, Waste Management and Recycling Department, Ministry of the Environment	TEL:+81-3-3581-3351 http://www.env.go.jp

2. Labeling

(1) Labeling under Legal Regulations

Household Goods Quality Labeling Act

The labeling requirements for the sale of apparel products and materials are specified, as listed in Figure 2, according to the provisions of textile product labeling and miscellaneous manufactured goods labeling of the Household Goods Quality Labeling Act.

Fig. 2 Required labeling items under Household Goods Quality Labeling Act

Item	Labeling requirements
Articles of apparel	1) Composition of fabric, 2) Instructions on the use of home clothes washers, etc. 3) Repellency, 4) Type of leather (limited to products partially made of leather material), 5) Name of the labeler and information contact (address or telephone number)
Articles of leather	1) Type of material, 2) Dimensions (gloves), 3) Precautions on handling, 3) Name of the labeler and information contact (address or telephone number)
Bag	1) Type of material, 2) Method of care and storing, 3) Name of the labeler and information contact (address or telephone number)
Footwear & shoes	1) Material of uppers (synthetic leather), 2) Material of sole (rubber, synthetic material, etc.), 3) precautions on handling, 4) Name of the labeler and information contact (address or telephone number)
Apparel materials (yarns, textiles, etc.)	1) Composition of fabric, 2) Name of the labeler and information contact (address or telephone number)

Act on the Promotion of Effective Utilization of Resources

Under the Act, specific containers and packaging are subject to identifier labeling provisions, in order to promote sorted collection. When paper or plastic is used as a packaging material for wrapping individual product items, or for labels, external packaging or elsewhere, a material identifier mark must be displayed in at least one spot on the side of the container with information where the material is used.

[Representation example]



External packaging



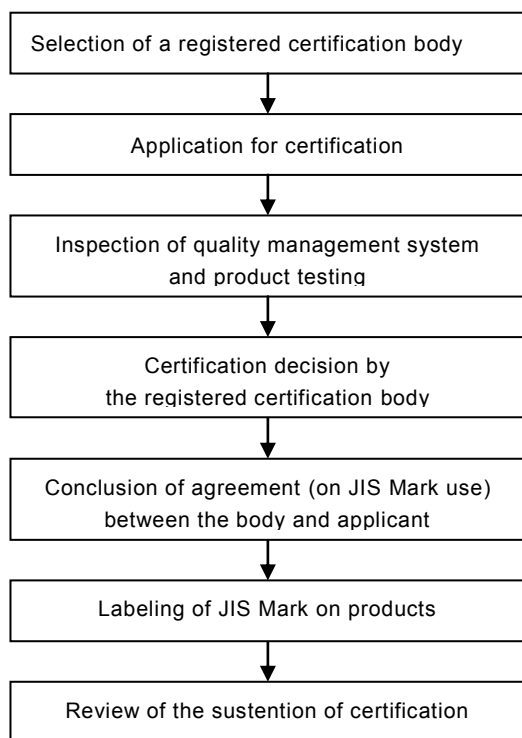
Individual packaging

Labeling under Industrial Standardization Act (JIS Mark)

The dimensions of articles of apparel, footwear & shoes, and other related items are optional but the standards for dimensions and labeling method are stipulated according to the Industrial Standardization Act. Of all industrial products included in the Japanese Industrial Standards (JIS) list of applicable products, those certified by a private third party authorized by the Japanese government (registered certification body) are allowed to carry the JIS Mark on them. The mark can be labeled on products and/or packages, demonstrating that the products meet the strict quality requirements provided by the Act or JIS.

To be allowed to carry the labeling, certification must be granted by a body authorized by the competent minister.

Fig. 3 Process to obtain JIS Mark certification



[Examples]

JIS Mark (new)



JIS Mark (previous)



Contact: Conformity Assessment Division, Industrial Science and Technology Policy and Environment Bureau,
Ministry of Economy, Trade and Industry
TEL: +81-3-3501-1511

(2) Labeling under Industry-level Voluntary Restraint

The voluntary labeling programs (Fig. 4) are available for articles of apparel, articles of leather, bags, footwear & shoes, and other apparel products, as well as apparel materials.

“Woolmark” is a quality assurance mark which certifies quality standards are met for wool products. “Silk Mark” and “Japanese Silk Mark” certify that quality standards are met for silk products (“Japanese Silk Mark” is limited to silk produced in Japan).

“JES labeling” is a label validating that chemicals such as formaldehyde included in articles of leather fall within the guidelines displayed to ensure safety.

Voluntary JFA (Japan Fur Association) labeling aims to ensure quality of articles of furskin by obligating the labeling of 1) product name (including place of origin); 2) processing treatment; 3) part used. If there are any violations, JFA will supervise guidance to manufacturers/distributors.

The Japan Luggage Association prepares labeling for luggage of which 60% or more of its surface area uses leather from bulls, horses, swine, sheep, or goats, according to the Household Goods Quality Labeling Act. The front side of the label shows a standardized leather mark for articles of leather, and the back shows type of leather with care instructions. The same can be stated for the Japan Handbag Association, where labels are applied displaying the type of leather, care instructions, and country of origin on handbags and fashion bags.

The Association of Japan Sporting Goods Industries (JASPO) makes it a rule that information such as the name of the manufacturer, material used, and the country of origin be displayed voluntarily on sporting goods being sold. This is based on the Act against Unjustifiable Premiums and Misleading Representations.

The Japan Organic Cotton Association (JOCA) has established its own authentication mark to ensure quality of organic cotton products.

Fig. 4 Industry's voluntary labeling programs for apparel products and materials

Labeling	Organizer	Contact	Items
Woolmark	Australian Wool Innovation Ltd. (AWI) Tokyo office	TEL: +81-3-3238-7151 http://www.wool.co.jp	Articles of apparel, apparel materials
Silk Mark, Japanese Silk Mark	Japan Silk Center	TEL: +81-3-3214-1691 http://www.silk-center.or.jp	Articles of apparel, apparel materials
JES labeling (Japan Eco Leather standards certification)	Japan Leather and Leather Goods Industries Association (JLIA)	TEL: +81-3-3847-1451 http://www.jlia.or.jp	Articles of apparel, articles of leather, bags, footwear & shoes
Voluntary JFA labeling	Japan Fur Association (JFA)	TEL: +81-3-3663-1120 http://www.fur.or.jp	Articles of apparel, articles of leather
Voluntary JLA labeling	Japan Luggage Association (JLA)	TEL: +81-3-3862-3516 http://www.kaban.or.jp	Bags
Voluntary JHA labeling	Japan Handbag Association (JHA)	TEL: +81-3-3851-5278 http://www.handbag.or.jp	Bags
Voluntary labeling of sporting goods	Association of Japan Sporting Goods Industries (JASPO)	TEL: +81-3-3219-2531	Articles of apparel, footwear & shoes
Voluntary JOCA labeling	Japan Organic Cotton Association (JOCA)	TEL: +81-3-3341-7200 http://www.joca.gr.jp	Articles of apparel, apparel materials

[Representation example]



3. Taxation System

(1) Tariff Duties

Tariff rates for apparel products such as articles of apparel, articles of leather, bags, and footwear & shoes, as well as apparel materials such as yarns and textiles are omitted herein since there are numerous HS codes (refer to “Customs Tariff Schedules of Apparel Products” and “Customs Tariff Schedules of Apparel Materials” at the end of this document).

In order to be eligible for benefits of preferential tariffs from one of the countries with which Japan has a preferential trading agreement, one is required to submit a Generalized System of Preferences Form A issued by the customs or other competent authorities from the country involved (except where the total value of imports is 200,000 yen or lower). Details may be checked with the Customs and Tariff Bureau of the Ministry of Finance. If one wishes to check the tariff classifications or tariff rates in advance, it may be convenient to use the prior instruction system in which one can make inquiries and receive replies in person, in writing, or via e-mail.

(Japan Customs: <http://www.customs.go.jp/english/index.htm>)

If textiles or articles of leather made or finished abroad out of apparel materials such as cloth imported from Japan are imported within one year from the permission date of such material exports, the duties equivalent to such exports will be reduced (the tariff reduction program for re-import of the processed goods) under the provisions of the Act on Temporary Measures concerning Customs. The reduction is calculated as the price of exported materials multiplied by the tariff rate on the product. To obtain approval of the preferential treatment, a notification for the confirmation of finished/assembled products importation must be submitted to the customs to obtain the authorities confirmation. The preferential tariff program is effective for a limited period of three years, which has been repeatedly extended. The current term will be terminated in March 2011.

(2) Consumption Tax

$(\text{CIF} + \text{Tariff duties}) \times 5\%$

4. Trade Trends

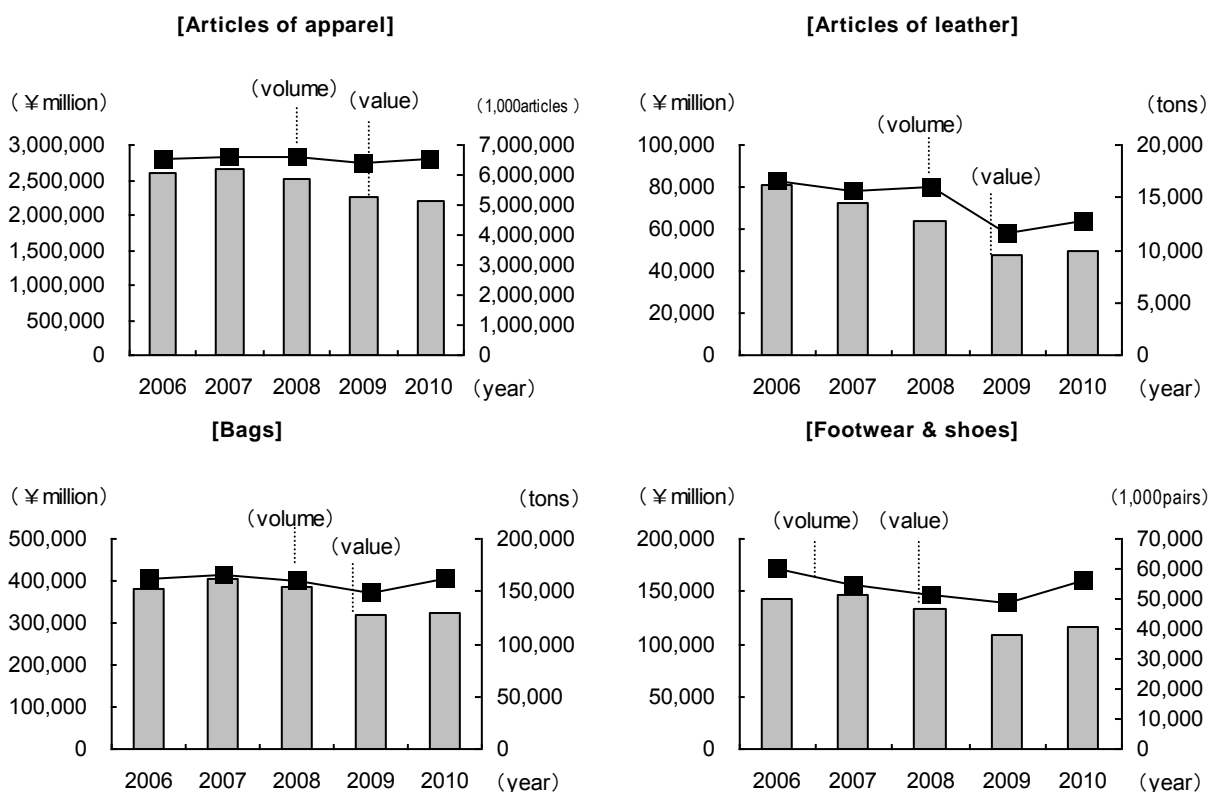
(1) Changes in Imports

<Import trends of apparel products>

Imports of articles of apparel, bags, and footwear & shoes excluding articles of leather increased in value until 2007, but started to decrease from 2008. One major influence is the decline in consumer spending due to the recession brought on by the Lehman's fall in 2008. Despite the decline in imports for articles of apparel by value, decreases by volume have been small, or have stayed flat. This may be attributed to the fact that there have been no major changes in the number of clothing items bought by a consumer amidst decreasing consumer budgets for fashion goods, owing to the increasing popularity of "fast fashion" as represented by Uniqlo and Forever 21, SPA specialty stores (vertical sales method which integrates all processes from manufacturing to retail) applying overseas production cases in China, etc., which has led to a sharp drop in product prices.

Into 2010, even though the economy has not fully recovered, there are hopeful signs of future improvement, and imports of these items should start increasing in terms of both volume and value (except imports of articles of apparel).

Fig. 5 Changes in apparel imports



-Apparel Products and Materials-

Item	2006		2007		2008		2009		2010	
	Volume	Value	Volume	Value	Volume	Value	Volume	Value	Volume	Value
Knitted articles	4,855,568	1,206,943	4,950,632	1,264,138	5,050,464	1,215,919	4,822,413	1,117,205	5,015,826	1,106,931
Clothing of textile materials	1,689,704	1,401,450	1,633,510	1,391,885	1,574,132	1,291,504	1,555,963	1,128,475	1,530,204	1,104,779
Articles of apparel total	6,545,272	2,608,393	6,584,142	2,656,023	6,624,596	2,507,423	6,378,376	2,245,680	6,546,029	2,211,711
Articles of leather or composition leather	14,903	52,100	14,713	54,831	15,066	48,800	10,563	35,623	11,564	34,735
Articles of furskin	1,675	28,450	953	17,428	956	14,550	1,002	11,586	1,254	14,674
Articles of leather total	16,578	80,551	15,667	72,259	16,022	63,349	11,566	47,209	12,818	49,410
Bags	154,213	312,329	159,486	343,852	154,953	328,712	141,403	265,782	153,072	263,294
Handbags	7,527	66,767	6,653	62,619	5,902	56,056	6,954	55,293	7,969	59,869
Bags total	161,741	379,096	166,139	406,471	160,856	384,768	148,357	321,075	161,041	323,162
Leather shoes	19,535	83,915	20,422	92,144	19,728	85,612	19,847	71,169	24,582	77,054
Other shoes	40,225	59,726	34,268	54,898	31,555	47,697	28,783	38,129	31,203	38,459
Footwear & shoes total	59,760	143,641	54,690	147,041	51,283	133,309	48,630	109,297	55,785	115,513

Units: volume = 1,000 articles (apparel), 1,000 pairs (footwear & shoes), tons (articles of leather, bags), value = ¥ million

Source: Trade Statistics (MOF)

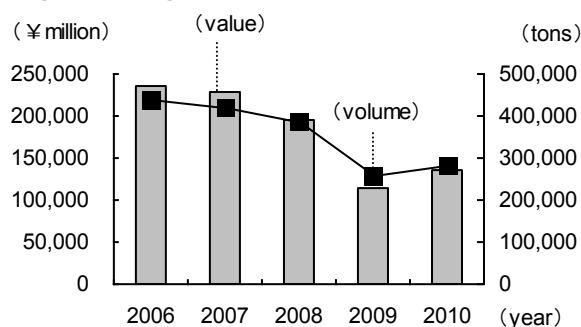
Note 1: Total is not always the simple sum for each column due to rounding.

Note 2: Other shoes include sports and campus shoes.

<Import trends of apparel materials>

Japanese clothing manufacturers and spinning companies have shifted their production bases to overseas sites where the manufacturing costs are lower, and the percentage of overseas production is increasing year by year. Consequently, the domestic production volume of apparel materials such as leather, yarns, and textiles has been declining for the past several years, leading to a downward trend in the volume of imports. Especially in 2009, contrary to the import volume of articles of apparel, which was relatively buoyant, apparel material imports dropped dramatically in all items of leather, silk, wool, cotton, and linen. Due to the economic downturn, consumers' budgets on fashion have diminished. Therefore, low-priced apparel products manufactured overseas such as in the case of Uniqlo gained consumer popularity, while domestic articles of apparel, which are comparatively higher in unit price, were cold-shouldered. This is one of the factors for the fall in the apparel material import volume.

Fig. 6 Changes in apparel material imports



Item	2006		2007		2008		2009		2010	
	Volume	Value	Volume	Value	Volume	Value	Volume	Value	Volume	Value
Leather	63,001	38,666	62,180	41,480	48,580	31,352	37,467	18,738	37,850	22,715
Silk yarns/textiles	5,845	26,085	4,217	18,480	4,361	17,163	3,184	11,155	3,243	13,072
Wool yarns/textiles	48,587	69,199	44,937	68,840	35,573	55,722	24,318	30,863	27,134	34,507
Cotton yarns/textiles	283,050	93,386	270,792	90,414	257,799	82,600	168,812	48,428	182,054	59,654
Linen yarns/textiles	35,240	9,064	34,888	8,661	38,924	9,209	23,882	5,610	29,786	6,216
Total	435,722	236,400	417,014	227,876	385,238	196,046	257,663	114,793	280,068	136,165

Units: volume = tons, value = ¥ million

Source: Trade Statistics (MOF)

Note: Total is not always the simple sum for each column due to rounding.

<Import trends by country/region>

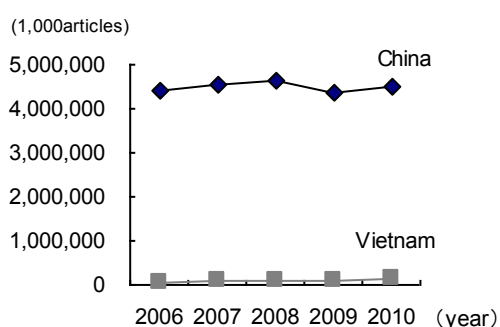
[Articles of apparel]

•Knitted articles

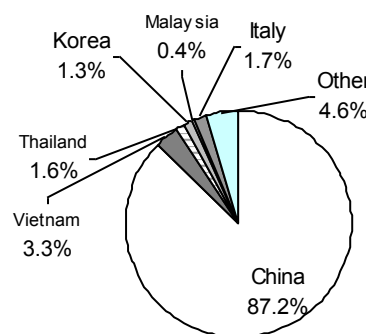
In 2010, China was the largest exporter of knitted articles to Japan with an overwhelming share in terms of both volume and value, making up 89.5% (4,488 million items) of all imports by volume, and 87.2% (964,988 million yen) by value, followed by Vietnam, Thailand, Korea, Malaysia, and Italy, indicating the high level of imports from Asian countries. In particular, imports from Vietnam have been growing every year because Japanese apparel manufacturers who have been relying on China for more than half of their production, are increasingly concerned about the country's risks and have started to increase supply from countries other than China (Vietnam, etc.).

Fig. 7 Primary origins of imports for knitted articles

[Trends in import value by leading exporters]



[Share of importers in 2010 (value basis)]



Country	2006	2007	2008	2009		2010				
	Volume	Volume	Volume	Volume	Value	Volume	Value	Average unit price		
China	4,420,149	4,540,130	4,618,034	4,370,723	980,949	4,488,077	89.5%	964,988	87.2%	215
Vietnam	64,668	69,448	90,975	112,688	30,261	134,851	2.7%	36,746	3.3%	272
Thailand	90,438	81,071	85,395	87,770	16,791	98,577	2.0%	17,383	1.6%	176
Korea	98,898	88,806	81,832	84,367	14,849	90,374	1.8%	14,269	1.3%	158
Malaysia	49,500	48,513	50,802	41,016	4,187	48,870	1.0%	4,119	0.4%	84
Italy	5,772	5,521	4,567	3,627	21,317	3,351	0.1%	18,395	1.7%	5,489
Other	126,143	117,143	118,859	122,222	48,849	151,726	3.0%	51,031	4.6%	336
Total	4,855,568	4,950,632	5,050,464	4,822,413	1,117,205	5,015,826	100.0%	1,106,931	100.0%	221

Units: volume = 1,000 pieces, value = ¥ million, average unit price = ¥ per piece

Source: Trade Statistics (MOF)

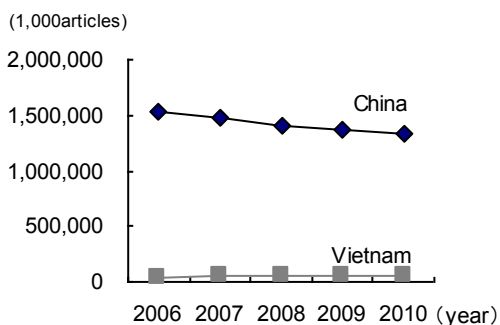
Note: Total is not always the simple sum for each column due to rounding.

•Clothing of textile materials

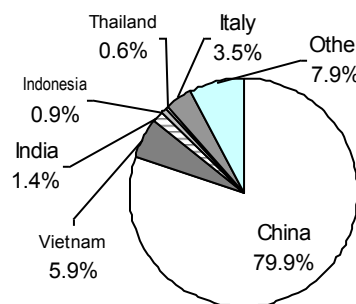
China's share remains high in clothing textile materials but is relatively less dominant in the knitted articles market. In particular, Vietnam has promoted the supply of products with comparatively high unit price, and has been steadily increasing its share by value annually. Regarding designer and brand products such as neckties and mufflers, European countries such as Italy have a competitive edge with a certain level of market share.

Fig. 8 Primary origins of imports for clothing of textile materials

[Trends in import value by leading exporters]



[Share of importers in 2010 (value basis)]



-Apparel Products and Materials-

Country	2006	2007	2008	2009		2010				
	Volume	Volume	Volume	Volume	Value	Volume	Value	Average unit price		
China	1,534,144	1,480,014	1,407,879	1,377,241	909,440	1,330,231	86.9%	882,587	79.9%	663
Vietnam	41,852	45,265	48,265	52,015	63,730	53,743	3.5%	65,030	5.9%	1,210
India	25,550	23,115	26,863	28,183	15,833	27,130	1.8%	15,517	1.4%	572
Indonesia	18,640	18,858	21,208	22,377	8,515	23,629	1.5%	9,687	0.9%	410
Thailand	11,791	8,191	9,479	9,530	6,389	12,375	0.8%	6,165	0.6%	498
Italy	7,714	6,826	6,043	4,908	44,555	4,753	0.3%	38,823	3.5%	8,168
Other	50,012	51,241	54,395	61,709	80,012	78,342	5.1%	86,969	7.9%	1,110
Total	1,689,704	1,633,510	1,574,132	1,555,963	1,128,475	1,530,204	100.0%	1,104,779	100.0%	722

Units: volume = 1,000 pieces, value = ¥ million, average unit price = ¥ per piece
 Note: Total is not always the simple sum for each column due to rounding.

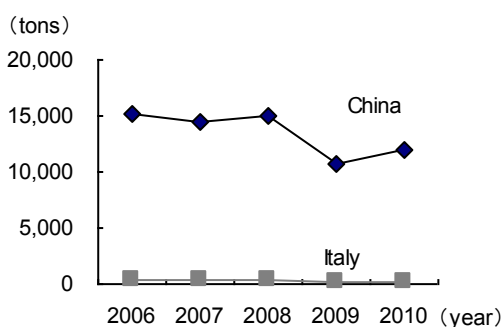
Source: Trade Statistics (MOF)

[Articles of leather]

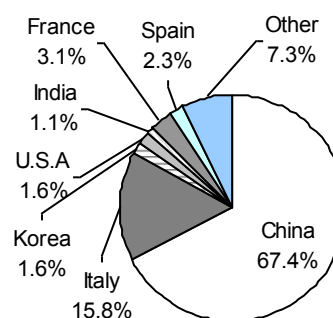
For the leather market in Japan, China has a dominant share by volume, supplying numerous low-end products. On the other hand, European countries, such as Italy, France, and Switzerland, that supply mainly high-end products, have a certain level of market share by value, making up a polarized structure with China.

Fig. 9 Primary origins of imports for articles of leather

[Trends in import value by leading exporters]



[Share of importers in 2010 (value basis)]



Country	2006	2007	2008	2009		2010		
	Volume	Volume	Volume	Volume	Value	Volume	Value	Average unit price
China	15,257	14,538	15,029	10,696	30,550	12,012	93.7%	2,771
Italy	437	393	313	220	8,114	212	1.7%	36,756
Korea	160	90	80	88	783	73	0.6%	10,662
U.S.A	119	94	60	56	694	55	0.4%	14,291
India	34	33	45	54	494	55	0.4%	9,564
France	51	40	37	27	1,754	46	0.4%	32,943
Spain	22	23	23	15	1,040	15	0.1%	75,522
Other	498	455	436	411	3,780	350	2.7%	10,254
Total	16,578	15,667	16,022	11,566	47,209	12,818	100.0%	3,855

Units: volume = tons, value = ¥ million, average unit price = ¥ per kg
 Note: Total is not always the simple sum for each column due to rounding.

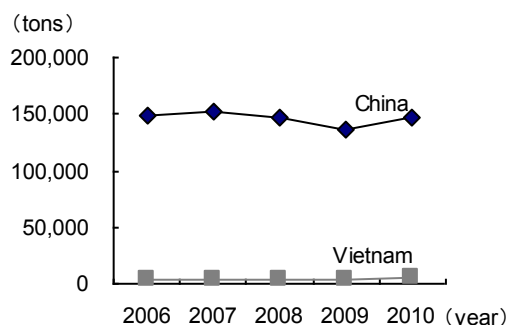
Source: Trade Statistics (MOF)

[Bags]

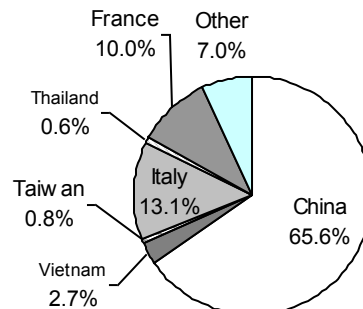
China is the largest exporter of bags with an overwhelming share in terms of volume, supplying numerous low-end products. On the other hand, in terms of value, imports from Italy and France that supply high-end products such as Gucci and Louis Vuitton have presence. The import bag market is divided into China's low-end products and Italy's/France's high-end products. However, since 2008, demand for high-end bags in Japan has been dramatically decreasing due to the recession. As a result, Italy's/France's share of all imports has been declining, while China has been becoming increasingly competitive.

Fig. 10 Primary origins of imports for bags

[Trends in import value by leading exporters]



[Share of importers in 2010 (value basis)]



Country	2006	2007	2008	2009		2010		Average unit price		
	Volume	Volume	Volume	Volume	Value	Volume	Value			
China	148,488	152,838	147,551	136,125	207,405	147,237	91.4%	212,123	65.6%	1,441
Vietnam	2,778	2,914	3,323	3,624	6,671	4,504	2.8%	8,802	2.7%	1,954
Taiwan	1,996	2,306	2,449	2,045	2,311	2,660	1.7%	2,732	0.8%	1,027
Italy	2,063	1,963	1,730	1,321	43,793	1,397	0.9%	42,408	13.1%	30,350
Thailand	1,055	875	898	786	2,107	718	0.4%	2,090	0.6%	2,911
France	915	872	719	516	36,277	507	0.3%	32,455	10.0%	63,995
Other	4,445	4,371	4,185	3,940	22,511	4,017	2.5%	22,551	7.0%	5,613
Total	161,741	166,139	160,856	148,357	321,075	161,041	100.0%	323,162	100.0%	2,007

Units: volume = tons, value = ¥ million, average unit price = ¥ per kg

Note: Total is not always the simple sum for each column due to rounding.

Source: Trade Statistics (MOF)

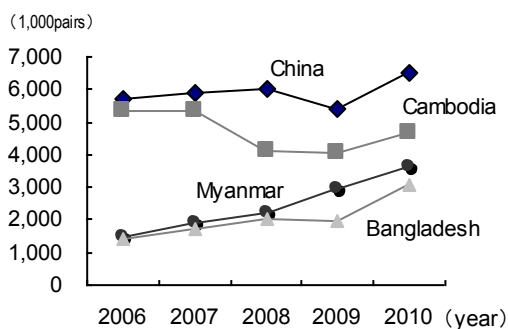
[Footwear & shoes]

• Leather shoes

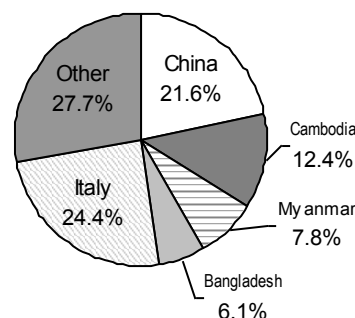
In terms of volume, most leather shoes are imported from China, Cambodia, Myanmar, and Bangladesh. In 2010, imports from these countries made up 72.7% of all imports. In the past, Japanese leather shoe manufacturers were dependent on China for low-cost production. However, an increasing number of Japanese manufacturers started to relocate their production sites to other low-cost manufacturing countries such as Cambodia or Myanmar, and currently there is a large volume of leather shoe imports from other Asian countries besides China. By value, Italy had a high share (24.4%), followed by China (21.6%), and Cambodia (12.4%). The import leather shoes market is divided into the low-end products of Asian countries and high-end products of Italy. However, with low-end products, price competition is intensifying between countries. In recent years, China's predominance has been conspicuous, but other countries are also gradually showing competitive edge.

Fig. 11 Primary origins of imports for leather shoes

[Trends in import value by leading exporters]



[Share of importers in 2010 (value basis)]



-Apparel Products and Materials-

Country	2006	2007	2008	2009		2010		Average unit price
	Volume	Volume	Volume	Volume	Value	Volume	Value	
China	5,713	5,917	6,016	5,398	14,874	6,520	26.5%	2,551
Cambodia	5,319	5,360	4,136	4,074	8,607	4,679	19.0%	2,037
Myanmar	1,485	1,930	2,190	2,967	5,781	3,643	14.8%	1,654
Bangladesh	1,395	1,696	2,010	1,972	3,064	3,040	12.4%	1,554
Italy	2,596	2,404	1,919	1,600	20,087	1,619	6.6%	11,593
Other	3,027	3,115	3,457	3,837	18,755	5,082	20.7%	4,206
Total	19,535	20,422	19,728	19,847	71,169	24,582	100.0%	3,135

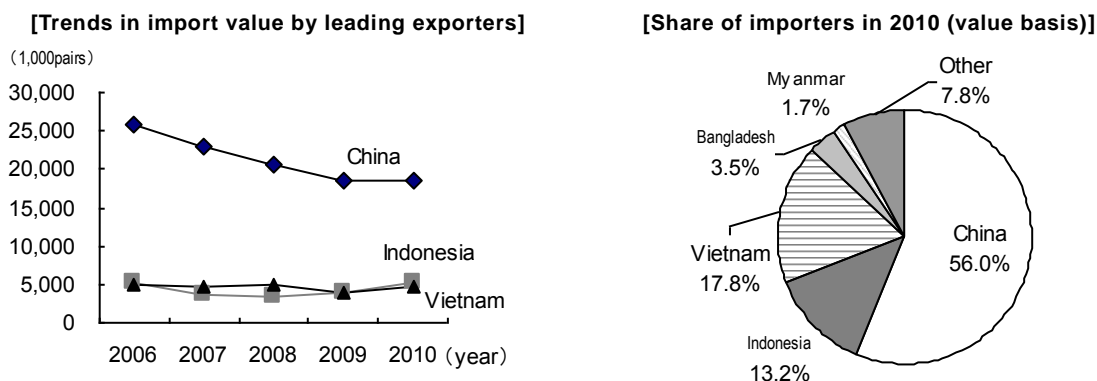
Unit: Volume = 1,000 pairs, Value = ¥ million, average unit price = ¥ per 1 pair
 Note: Total is not always the simple sum for each column due to rounding.

Source: Trade Statistics (MOF)

•Sports shoes, campus shoes

In 2010, China significantly outperformed all other countries for imports of sports and campus shoes both by volume at 59.5% (18,570 shoes) and by value at 56.0% (21,552 billion yen), followed by Indonesia and Vietnam, which have constantly competed against each other with their market shares varying year by year. The two countries have been increasing exports of sports shoes and campus shoes to Japan since 2000, and the competition between them has continued for several years.

Fig. 12 Primary origins of imports for sports shoes, campus shoes



Country	2006	2007	2008	2009		2010		Average unit price
	Volume	Volume	Volume	Volume	Value	Volume	Value	
China	25,810	22,906	20,631	18,405	22,822	18,570	59.5%	1,161
Indonesia	5,312	3,770	3,517	3,847	4,079	5,105	16.4%	996
Vietnam	4,924	4,689	4,956	3,940	5,841	4,731	15.2%	1,447
Bangladesh	704	950	1,015	1,086	1,335	1,099	3.5%	1,215
Myanmar	522	464	385	458	765	465	1.5%	1,404
Other	2,954	1,488	1,051	1,046	3,287	1,233	4.0%	2,423
Total	40,225	34,268	31,555	28,783	38,129	31,203	100.0%	1,233

Unit: Volume = 1,000 pairs, Value = ¥ million, average unit price = ¥ per 1 pair
 Note: Total is not always the simple sum for each column due to rounding.

Source: Trade Statistics (MOF)

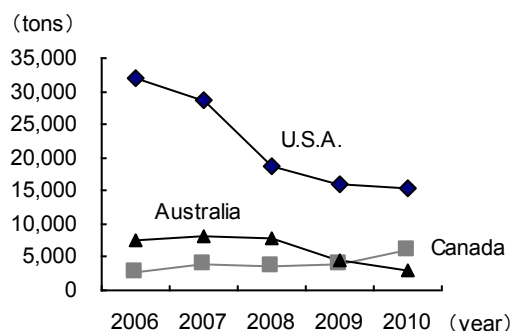
[Apparel materials]

•Leather

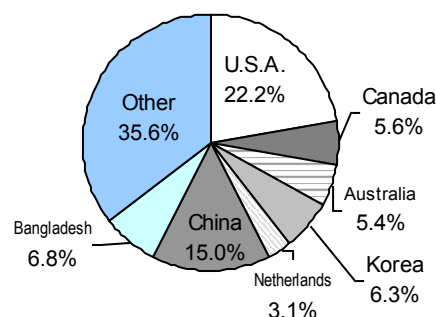
Among apparel materials, leather is imported the most from the United States, which accounted for 40.5% (15,346 tons) in terms of volume and 22.2% (¥5.042 billion) in terms of value in 2010. Leather includes raw hides, tanned leather etc., but raw hides make up most of the imports in both volume and value. Since raw hides are by-products in the slaughtering and processing of beef cattle etc., the largest imports come from the U.S., the top meat producer in the world. Furthermore, although recent imports of leather from China have been on the decline in terms of volume, they have been on the rise in terms of value, and trading prices have remained high. Most imports of leather from China used to be raw hides, but imports of value-added tanned leather are increasing due to an improvement in the tanning techniques under technical guidance from Japanese corporations.

Fig. 13 Primary origins of imports for leather

[Trends in import value by leading exporters]



[Share of importers in 2010 (value basis)]



Country	2006		2007		2008		2009		2010		Average unit price
	Volume	Value	Volume	Value	Volume	Value	Volume	Value	Volume	Value	
U.S.A.	31,889	28,801	18,598	16,069	3,620	15,346	40.5%	5,042	22.2%	329	
Canada	2,739	3,824	3,724	3,875	548	6,075	16.1%	1,275	5.6%	210	
Australia	7,464	8,167	7,754	4,386	954	3,152	8.3%	1,221	5.4%	387	
Korea	521	2,499	2,973	3,122	1,362	2,453	6.5%	1,434	6.3%	584	
Netherlands	3,482	3,142	2,018	1,805	625	1,637	4.3%	700	3.1%	428	
China	2,987	1,012	775	665	2,951	635	1.7%	3,413	15.0%	5,378	
Bangladesh	713	724	596	541	1,314	657	1.7%	1,543	6.8%	2,348	
Other	13,206	14,011	12,142	7,004	7,364	7,896	20.9%	8,087	35.6%	1,024	
Total	63,001	62,180	48,580	37,467	18,738	37,850	100.0%	22,715	100.0%	600	

Units: volume = tons, value = ¥ million, average unit price = ¥ per kg
Note: Total is not always the simple sum for each column due to rounding.

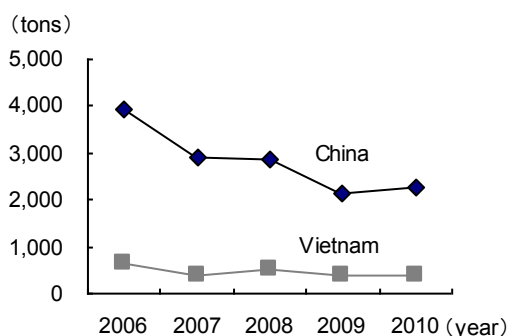
Source: Trade Statistics (MOF)

• **Silk yarns/textiles**

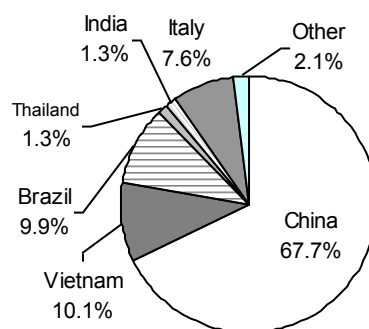
China was a major origin of imports for silk yarns/textiles with a large share of 70.1% (2,273 tons) in volume, and 67.7% (¥8.849 billion) in value in 2010. China was followed by Vietnam and Brazil, the three countries accounting for 90% of the total volume imported.

Fig. 14 Primary origins of imports for silk yarns/textiles

[Trends in import value by leading exporters]



[Share of importers in 2010 (value basis)]



Country	2006		2007		2008		2009		2010		Average unit price
	Volume	Value	Volume	Value	Volume	Value	Volume	Value	Volume	Value	
China	3,929	2,900	2,879	2,131	6,848	2,273	70.1%	8,849	67.7%	3,893	
Vietnam	628	402	518	394	1,226	372	11.5%	1,321	10.1%	3,555	
Brazil	754	447	471	346	1,098	347	10.7%	1,293	9.9%	3,724	
Thailand	256	269	346	204	302	82	2.5%	174	1.3%	2,133	
India	67	38	45	36	149	64	2.0%	174	1.3%	2,698	
Italy	97	84	63	54	1,260	46	1.4%	995	7.6%	21,718	
Other	114	77	40	18	272	60	1.9%	268	2.1%	4,467	
Total	5,845	4,217	4,361	3,184	11,155	3,243	100.0%	13,072	100.0%	4,031	

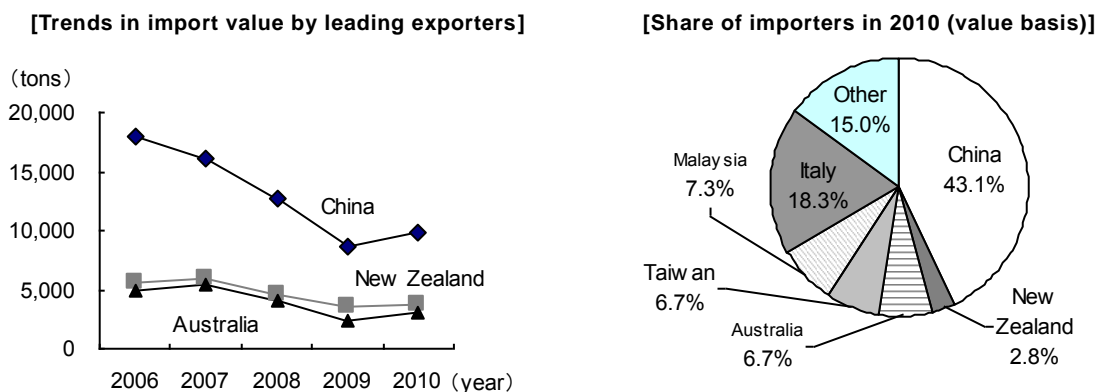
Units: volume = tons, value = ¥ million, average unit price = ¥ per kg
Note: Total is not always the simple sum for each column due to rounding.

Source: Trade Statistics (MOF)

Wool yarns/textiles

The primary importing partners for wool yarns/textiles in terms of volume were China, followed by New Zealand, Australia, and Taiwan in 2010. In terms of value on the other hand, China still remained the leader but Italy showed a strong presence by placing second, in spite of its total volume of imports accounting for only around one-tenth of China. Japan imports high-end wool textiles from Italy, which boosts Italian import records due to its steep transaction prices.

Fig. 15 Primary origins of imports for wool yarns/textiles



Country	2006		2007		2008		2009		2010		
	Volume	Value	Volume	Value	Volume	Value	Volume	Value	Average unit price		
China	17,910	12,818	16,108	12,818	12,673	8,658	9,846	14,873	43.1%	1,511	
New Zealand	5,529	3,745	5,896	3,745	4,495	3,499	3,745	969	2.8%	259	
Australia	4,952	3,024	5,438	3,024	4,091	2,394	3,024	2,301	6.7%	761	
Taiwan	5,852	2,903	5,034	2,903	3,568	2,287	2,903	2,316	6.7%	798	
Malaysia	4,025	2,216	3,923	2,216	3,078	2,292	2,216	2,533	7.3%	1,143	
Italy	2,143	7,245	1,845	7,245	1,290	948	905	6,329	18.3%	6,992	
Other	8,176	4,495	6,693	4,495	6,378	4,240	4,495	5,186	15.0%	1,154	
Total	48,587	30,863	44,937	30,863	35,573	24,318	27,134	34,507	100.0%	1,272	

Units: volume = tons, value = ¥ million, average unit price = ¥ per kg
 Note: Total is not always the simple sum for each column due to rounding.

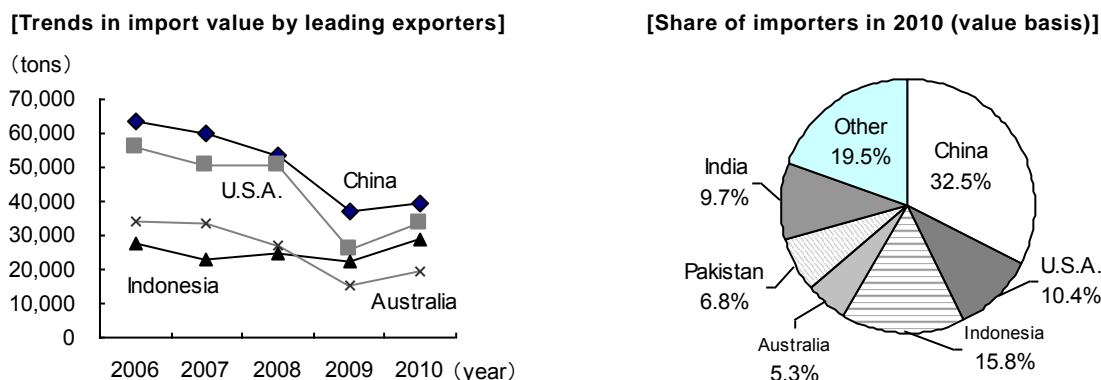
Source: Trade Statistics (MOF)

Cotton yarns/textiles

In 2010, China was the leading exporter of cotton yarns/textiles to Japan in both volume and value, accounting for 21.6% (39,256 tons) in volume and 32.5% (¥19.36 billion) in value. Major exporters of cotton such as the U.S., Indonesia, and other countries followed with a considerable amount, and the three countries rivaled for market share.

The U.S. and Australia export a great deal of cotton or cotton yarns into Japan, whereas China and Indonesia export more cotton textiles in which the cotton has been processed in several ways, leading to a gap in the average unit prices. China has been especially keen on exporting value-added processed products in various segments of the market, and the trend has become more prominent in recent years.

Fig. 16 Primary origins of imports for cotton yarns/textiles



-Apparel Products and Materials-

Country	2006	2007	2008	2009		2010		
	Volume	Volume	Volume	Volume	Value	Volume	Value	Average unit price
China	63,570	60,180	53,714	37,348	15,976	39,256	21.6%	493
U.S.A.	56,130	50,540	50,338	25,694	3,813	33,695	18.5%	183
Indonesia	27,415	23,231	24,472	22,482	6,795	28,718	15.8%	328
Australia	33,958	33,236	27,143	15,150	1,926	19,352	10.6%	164
Pakistan	26,904	23,443	24,870	21,006	4,627	14,927	8.2%	273
India	19,313	18,728	18,642	11,881	4,588	12,321	6.8%	472
Other	55,760	61,433	58,621	35,251	10,704	33,784	18.6%	344
Total	283,050	270,792	257,799	168,812	48,428	182,054	100.0%	328

Units: volume = tons, value = ¥ million, average unit price = ¥ per kg

Note: Total is not always the simple sum for each column due to rounding.

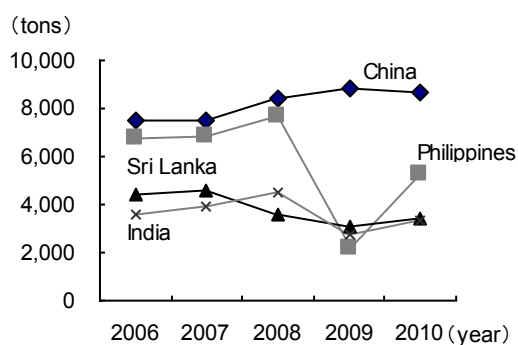
Source: Trade Statistics (MOF)

•Linen yarns/textiles

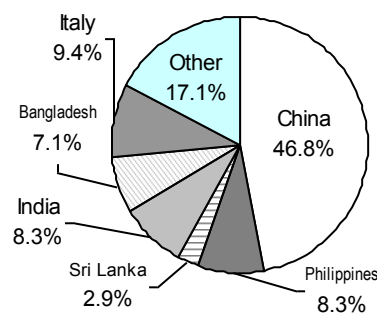
A large portion of 2010 imports of linen yarns/textiles was accounted for by China, with 29.2% (8,683 tons) in volume and 46.8% (¥2.912 billion) in value. China also excels in textiles in this domain, and the average trading price marks a higher level than other Asian states. During the economic slump in 2009, domestic demand for apparel materials dwindled leading to a substantial decrease of imports especially from countries such as the Philippines. During this period, contrary to the downward trend, imports from China actually increased. One reason for this was as business for Japanese apparel manufacturer stagnated and demand for material such as linen/linen yarns declined, Chinese textiles remained on a strong note.

Fig. 17 Primary origins of imports for linen yarns/textiles

[Trends in import value by leading exporters]



[Share of importers in 2010 (value basis)]



Country	2006	2007	2008	2009		2010		
	Volume	Volume	Volume	Volume	Value	Volume	Value	Average unit price
China	7,503	7,469	8,411	8,834	2,929	8,683	29.2%	335
Philippines	6,763	6,804	7,703	2,150	247	5,221	17.5%	99
Sri Lanka	4,377	4,595	3,556	3,064	146	3,412	11.5%	53
India	3,593	3,882	4,463	2,737	388	3,308	11.1%	155
Bangladesh	4,619	3,896	4,552	3,173	360	3,242	10.9%	136
Italy	258	157	164	101	551	107	0.4%	5,453
Other	8,126	8,085	10,075	3,825	990	5,812	19.5%	183
Total	35,240	34,888	38,924	23,882	5,610	29,786	100.0%	209

Units: volume = tons, value = ¥ million, average unit price = ¥ per kg

Note: Total is not always the simple sum for each column due to rounding.

Source: Trade Statistics (MOF)

(2) Import Market Share in Japan

In the apparel market, domestic production has been decreasing in terms of value and volume since 1992 due to the relocation of production sites overseas and the growth of specialty store retailers of private label apparel (SPAs) whose production bases have gathered in China. On the other hand, import market share has been growing. Japanese apparel related companies have adopted the process of manufacturing low-end, high quality casual articles of apparel in China. These have become indispensable in meeting demand for articles of apparel manufactured in bulk among Japanese consumers.

As for articles of leather, imports make up a large part at over 90% of the Japanese market. Since 2000, low-end

import products from China have been rapidly growing, resulting in a sharp drop in domestic production. As for articles of fur, some farmed mink and fox are domestically produced, but most other products are imported. Japan relies on imports for over 90% of total consumption.

In the bag market, inexpensive products from China and high-end products from Europe are doing very well, while domestic products are struggling. Related Japanese manufacturers have been shifting production and finishing bases to China and South-East Asia, resulting in the decreasing the rate of domestic manufacturing. Currently, imports make up more than 70% of the Japanese bag market.

The same applies to footwear & shoes. Share of imports is growing annually, and this trend is especially strong for sports shoes. Popular brands such as Nike and Adidas are manufactured in Asian countries like China, after which they are imported to Japan. Japanese brands are also able to cut costs as a result of overseas production. Except for a few products, most Japanese brands are imports. Imports make up over 80% of the footwear and shoes market.

Since most of the apparel material such as cotton or leather is not acquired in Japan and there is an increasing number of spinning companies shifting their production bases to overseas locations, the import share is quite large and growing every year. China accounts for the bulk of the imports, becoming an essential trading partner for Japan in apparel manufacturing. Apparel material production in Japan has been on the decline since its peak in the 1970s. Domestic spinning companies have been establishing manufacturing sites in low-cost Asian countries, mainly in China, leading to overseas production volume surpassing domestic production volume.

(3) Changes in Volume of Imports and Backgrounds

The total import volume of apparel products decreased annually in 2008 and 2009 after peaking in 2007 with the results varying among items: articles of apparel, articles of leather, bags, and footwear & shoes, apparel materials. Reasons for this downward trend may be due to reduced consumption in Japan triggered by the Lehman's fall in the latter half of 2008. In fact, the overall imports of most apparel products and materials were on the increase by volume and value in 2010 when the recession is said to have bottomed out.

Looking at import trends by type of apparel product and importer, imports from China were highest, by volume, for all products. This demonstrates China's extremely important role in the Japanese apparel industry. On the other hand, in terms of value, high-end brand products imported from Italy and France have a strong presence over China, and these countries enjoy a certain share centering around women in their 20s and 30s. However, since the Lehman's fall in 2008, demand for high-end products made in Italy and France has been decreasing due to reluctant spending spurred by the recession, while products manufactured in China have seen a growth in market presence.

The same can be said for apparel materials, with imports from China dominating the market. The recent trend for apparel material imports from China is an increase in processed products such as textiles and tanned leather etc., rather than in the materials themselves or yarns. The background to this trend is China's aim to shift from exporting upstream products such as material or yarns etc., to exporting high-value-added downstream products. Japan is looking to cut down on transport/domestic production costs. The import ratio of processed products is on the rise because their intentions have been met in this regard.

5. Domestic Distribution

(1) Trade Practice

In the Japanese apparel industry, trade practices such as "contract purchasing," "consignment purchasing," "dispatched store staff system," and "invoice pricing system" are common.

In contract purchasing, the ownership of products does not lie with the retail stores. Instead retail stores tentatively receive products from apparel companies based on the contract sales agreement and are paid commission according to their sales performance. In consignment purchasing, the ownership of products also does not lie with the retail stores as in contract purchasing, however, whenever a retail store sells a product, they are able to appropriate that sales as

purchase. In the apparel industry, buyback transactions are also observed. Consequently, these three purchasing methods are generally carried out in this industry.

In the dispatched store staff system, wholesalers and apparel manufacturers dispatch personnel to retail stores for products purchased by contract or consignment to support the sales activities of the retail stores. This is generally carried out in retail stores practicing contract or consignment purchasing.

Invoice pricing is a system where manufacturers preset the margin (sales commission) to wholesalers and retail stores, and propose prices to the store as a suggested retail price. The maintenance of resale prices is prohibited by the Act on Prohibition of Private Monopolization and Maintenance of Fair Trade. This right of manufacturers to set the retail price is unique to the apparel industry.

Other than the above, trade practices unique to this industry include “rebate” where remuneration is paid to the wholesalers and retail stores if they sell a product at a certain volume, and business based on verbal promise instead of written contracts is carried out frequently.

(2) Domestic Market Situations

<Articles of apparel, footwear & shoes>

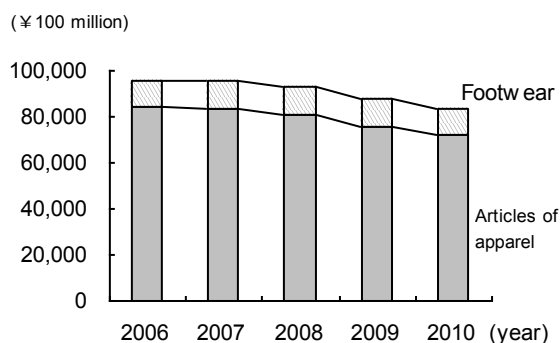
In the apparel market in Japan, product prices are dropping and the consumer market scale continues to shrink due to sluggish individual spending, increases in low-end import products from Asian countries like China, as well as the increase in popularity of fast fashion as represented by Uniqlo in recent years. Furthermore, since the Lehman’s fall in 2008, willingness to buy amongst consumer has been declining, causing the market scale to shrink even more. According to the changes in the household consumption scale of apparel surveyed by the Japan Apparel Technology and Research Association, the size of the apparel market in 2010 was 7,251,900 million yen, 86.5% versus last year. Compared to its peak in 1996 (15,218,500 million yen), the size has decreased to less than half.

As the apparel market continues to shrink, keywords of the recent apparel industry are “functional,” “real clothes,” and PB (private brand). Various functional articles of apparel are appearing on the market and gaining popularity such as thermal underwear developed by Uniqlo called “Heat Tech,” and machine-washable suit. These functional products are popular not only in Japan but overseas as well.

Until now, brand name has been important to consumers when purchasing articles of apparel, but as proven by the recent success of Tokyo Girls Collection, “real clothes” which are fashionable and affordable for the general public, are gaining popularity.

PB (Private Brand) products are unique in that the retailer has the initiative in selecting price, specifications, and design. The retailer can also place orders directly to manufacturers and basically sell the products themselves. Although profitability is high, they are characteristically accompanied by stock risks. To apparel retailers normally with low profitability, PB products are important strategic products that allow them to break away from the low gross profit system. In recent years, more and more retail stores are increasing PB sales rates made up by articles of apparel while aware of the stock risks involved.

Fig. 18 Changes in the market size of articles of apparel and footwear



-Apparel Products and Materials-

Item	2006	2007	2008	2009	2010		
					Yearly change	Share	
Clothing	40,940	40,740	39,314	36,399	35,249	96.8%	42.1%
(Men's clothing)	12,834	13,181	12,090	10,787	10,927	101.3%	13.0%
(Women's clothing)	22,431	22,183	21,782	20,549	19,489	94.8%	23.3%
(Children's clothing)	5,674	5,376	5,442	5,063	4,833	95.5%	5.8%
Shirts and sweaters	21,836	21,696	20,751	19,228	18,369	95.5%	21.9%
(Men's shirts and sweaters)	6,735	6,631	6,334	5,883	5,614	95.4%	6.7%
(Women's shirts and sweaters)	13,079	13,259	12,535	11,658	11,206	96.1%	13.4%
(Children's shirts and sweaters)	2,021	1,806	1,882	1,686	1,550	91.9%	1.8%
Underwear	9,555	9,245	9,072	8,616	8,373	97.2%	10.0%
Hosiery	3,411	3,388	3,375	3,288	3,085	93.8%	3.7%
Other	8,715	8,835	8,562	8,258	7,443	90.1%	8.9%
Articles of apparel total	84,456	83,904	81,074	75,789	72,519	95.7%	86.5%
Footwear	11,590	11,840	11,911	11,810	11,289	95.6%	13.5%
Total	96,047	95,744	92,985	87,600	83,808	95.7%	100.0%

Unit: ¥100 million Source: Changes in household expenditures for apparel (Japan Apparel Technology and Research Association)

Note 1: Total is not always the simple sum for each column due to rounding.

Note 2: Other includes Japanese dresses, gloves, other clothing, and textiles & yarns.

<Articles of leather>

The leather market has mostly been dominated by Italian and French luxury items, and has tended to be more for middle-aged and elderly persons. But since 2000, low-end casual products made in China have been flowing into Japan in large volume. More affordable to consumers, they are used extensively by young girls, etc. Articles of leather (fur and leather) are now regaining popularity as daily fashion items, not as symbols of "status," as was common in the past, where owning these items meant a high social status.

Reasons why articles of leather are more accessible to consumers today include diversification of materials, and technical innovations such as tanning. For instance, it is said that there are more than 200 types of lamb skin according to skin length and texture. Improvements in manufacturing technology have enabled fur items to be made very light. Also many affordable and attractive products made by joining scraps of different types of leather together are appearing on the market.

<Bags>

The bag market in Japan consists of different price categories; popular items priced around 1,000 to 5,000 yen, domestic brands in the 10,000 to 30,000 yen range, overseas brands that range from 20,000 to 70,000 yen, and overseas luxury brands that exceed 70,000 yen. With popular items, imports from Asian countries like China have been dominating the market in recent years due to their inexpensive price and practicality. Expensive luxury brands are growing in sales as well, and between these two product groups are the mid-price range products made in Japan, which are declining in popularity, resulting in a clear-cut polarized structure. However, since 2008 when the economy started to worsen, demands for expensive overseas luxury brands have plummeted, replaced by popular items made in China and low-end Japanese brands, resulting in a change in the current polarized structure.

Into 2010, the high yen and depreciating Euro has allowed Japanese consumers to purchase overseas luxury brands at lower prices, leading to a shift in demand for high-end products again. However, demand for popular items made in China remains strong.

<Footwear & shoes>

According to the statistics of Zen-Nihon Hakimono and Dantai Kyogikai, the domestic market for shoes such as leather shoes, rubber shoes, sports shoes, chemical shoes, and sandals saw annual sales of 699,070,000 pairs in 2008. Figure 13 shows categories based on domestic standards. Most imports are made of composite materials, and 85.3% of the Japanese shoes market is made up of imports (including overseas productions of Japanese manufacturers). To cut production costs, Japanese manufacturers are mass producing footwear in Asian countries such as China and concentrating productions of small lot products in Japan. Regarding small lot production, supply chain networks in Asia are gradually being built, and a shift of production to overseas is accelerating while the import share is growing year by year.

Fig. 19 Footwear market in Japan (2008)

	Domestic production	Exports	Imports	Domestic market total	%	Imports share
Leather shoes	31,632	370	32,530	63,792	9.1%	51.0%
Shoes with outer soles of rubber and uppers of textiles	1,782	432	19,810	21,160	3.0%	93.6%
Shoes with outer soles and uppers of rubber	866	977	21,379	21,268	3.0%	100.5%
Shoes with outer soles and uppers of plastics	15,491	-	-	15,491	2.2%	0.0%
Chemical shoes	17,860	30	160,355	178,185	25.5%	90.0%
Sandals	37,114	-	92,014	129,128	18.5%	71.3%
Jikatabi socks	-	-	3,776	3,776	0.5%	100.0%
Other	-	-	266,270	266,270	38.1%	100.0%
Total	104,745		596,134	699,070	100.0%	85.3%

Unit: 1000 pairs

Source: Zen-Nihon Hakimono. Dantai Kyogikai

Note: Total is not always the simple sum for each column due to rounding.

<Apparel materials>

Apparel materials in Japan developed into a growth industry during the postwar years of recovery, but production is continuing to decrease after peaking in 1970's. Leading spinning companies are setting up spinning plants in Asia, mainly China, and overseas production currently exceeds domestic production.

As domestic production continues to shrink, spinning companies are showing their uniqueness by developing original threads such as high-end high quality fiber materials like Egyptian cotton, composite materials combining various raw materials, etc. By producing these unique threads, the production of yarn in Japan is shifting from mass production to the small lot production of diverse products, with some manufacturers also focusing on short-term production to respond to user needs as quick as possible. Leading spinning companies are also seen to be challenging production of textiles from threads, with some even selling OEM products recently.

In recent years, as the concept of „eco-friendly“ continues to penetrate into the consumer level, demand for organic cotton, which is cotton grown organically and chemical-free, are seen to be on the rise (Besides 100% chemical-free types, blended types are also increasing). Since cotton is rarely grown in Japan, organic cotton distributed in Japan is imported from the U.S., India, Peru, and Egypt. Import volume has been on the rise recently due to the expansion of domestic demand. However, in the current situation, there remain numerous challenges related to how to maintain environmentally friendly processes at the manufacturing stage, and for this, standards until the manufacturing process and rules for approval of criteria are presently being prepared.

It is only recently that consumer awareness of environmental protection has started to grow, so the organic cotton market in Japan is still in an expansion phase, and future trends are being watched with interest.

(3) Distribution Channels

<Apparel products>

Distribution channels for apparel products differ by product, but in general, the flow is as shown in Figure 20 for most products.

Japanese manufacturers (apparel manufacturers) play a central role in domestic distribution. Japanese manufacturers carry out product planning and development themselves, organize and manage subcontractors inside and outside the country, and manufacture and sell their own brand products. Domestic manufacturers sell their products to wholesalers or retailers such as department stores, who then sell to general consumers.

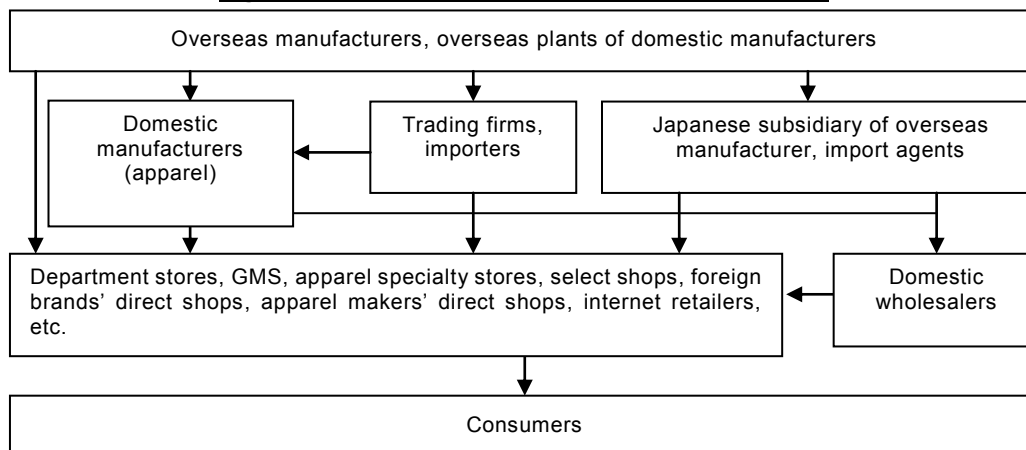
The distribution channel of imports can be divided broadly into “developed imports” (products developed according to the specifications of importers using resources and technology contributed by advanced countries to developing countries) and imports. Most of the imports from China and South-East Asia are developed imports. Distribution channels are more or less the same as products made in Japan manufactured mainly by Japanese manufacturers. On the other hand, imports in Japan refer to imported brand products from Europe and the U.S. and licensed products. Most of

-Apparel Products and Materials-

these products are imported from overseas manufacturers through their Japanese subsidiaries and import agents, or Japanese trading companies and sold to consumers by retailers through domestic wholesalers.

In recent years, an increasing number of leading retailers are trading directly with importers, and coupled with the extensive popularity of Internet business, wholesalers are starting to lose presence, and distribution channels are short-circuiting.

Fig. 20 Distribution channels for apparel products

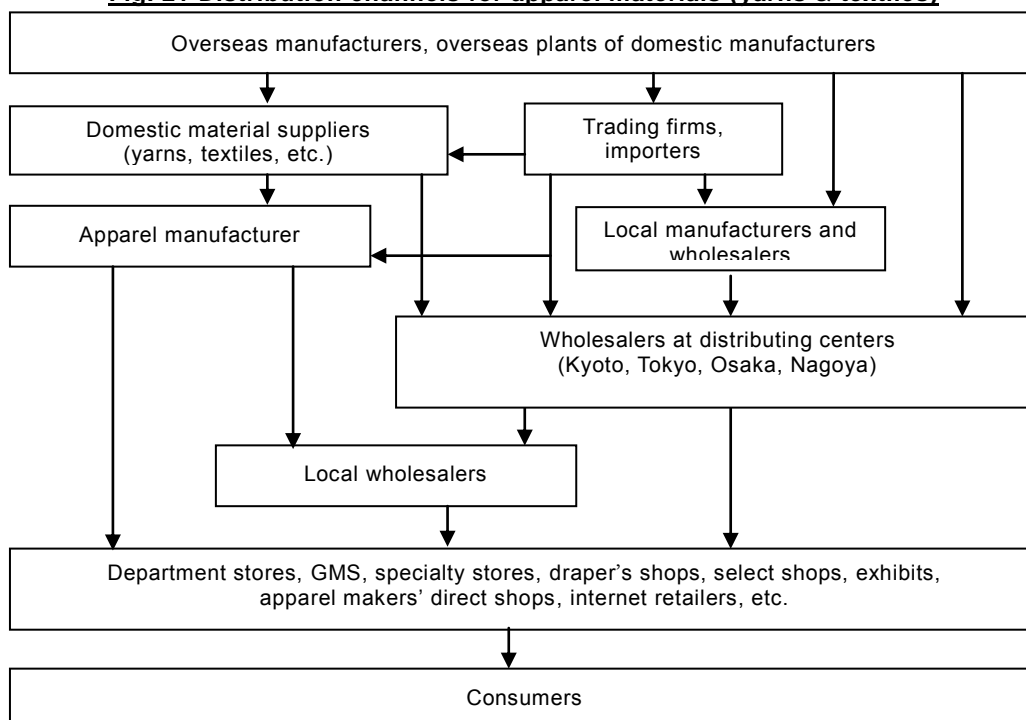


<Apparel materials>

The general distribution channels for apparel materials such as yarns and textiles are as shown in Figure 21 for most products with slight differences among products.

Apparel product materials imported are first distributed to apparel manufacturers via trading companies and domestic material manufacturers (yarn manufacturers, textile manufacturers, etc.), and commercialized articles of apparel and bags, etc. are sold to general consumers through wholesalers and retail stores. On the other hand, textile products such as yarn are distributed by the four leading distributing centers Tokyo, Osaka, Nagoya, and Kyoto, and they are generally distributed through these markets.

Fig. 21 Distribution channels for apparel materials (yarns & textiles)



(4) Issues and Considerations for Entering the Japanese Market and Marketing Method

The apparel market in Japan is an already mature one, so it is important to clearly focus on brand characteristics, and differentiate from other brands. The recession is also resulting in an increase in consumers who make no compromises when selecting products, emphasizing product price and quality. When entering the Japanese market, there is a need to carefully consider consumer needs, and determine characteristics which can differentiate one's products from that of other manufacturers.

Other precautions required when entering a new market include;

1) Seasonality

Japan enjoys four seasons throughout the year: spring, summer, autumn, and winter. Since the climate and temperatures vary substantially between the four seasons, products in demand vary according to season. Demand for heavy coats etc. heightens in winter. Products such as T-shirts that breathe are well sold during the summer months. That is why precautions must be taken especially when importing seasonal and fashion products from remote places without seasons. Furthermore, demand tends to increase during the Christmas season, in April for entrance ceremonies, and on other occasions. Therefore, it is important to set sales strategies that take into account these seasonal events when selling apparel products in Japan.

2) Production lot

The production lot of overseas articles of apparel is large because they are mainly exported to Europe and the U.S., so sometimes these articles may not be suitable for Japanese markets seeking small-lot production of diverse products in a short period of time. Consequently, it is essential to closely monitor the consumption trends in Japan, be aware of consumer needs and appropriate quantity demanded, and to develop a production/sales system that can release products into the market on a moment's notice.

3) Quality standards

Even if local inspections are passed, those in Japan may prove difficult. Quality standards sought in Japan are usually stricter than other countries, and this must be taken into consideration.

With regards to quality criteria, Japan has a Product Liability Law which prescribes that the manufacturer (importer in the case of imports) is liable for damages if their product proves to be harmful to human life, body, or assets due to defects. It should be noted that some apparel products (bags, etc.) are included in this law.

(5) Examples of Developing Countries' Products in Japan

Apparel products and materials imported from developing countries include articles of apparel (T-shirt, polo shirt, etc.) made of organic cotton from Egypt, Tanzania, Uganda, etc., towel, linen, etc., and awareness of such products in Japan is growing yearly with the increase in concern towards environmental protection and health. In addition, products with strong ethnic colors from Africa such as basket bags using sisal hemp made in East Africa, sheep leather slippers made in Morocco (baboosh), etc. are becoming increasingly popular amongst the younger generation in Japan who like ethnic clothing in recent years. In the past, such ethnic products from developing countries were mainly sold in variety stores, however lately, they are increasingly being sold in leading department stores and select shops.

(6) Import Promotion Activities

Regarding apparel products and materials, the following exhibits and fashion events are held. In each of these exhibits and events, overseas products are exhibited separately from domestic products, serving as effective opportunities for advertising and promoting overseas brands and products to the Japanese market.

Fig. 22 Exhibitions and other events of apparel products and materials

Name of events	Date	Details
Tokyo Girls Collection	Irregularly	Sponsored by The Executive Committee of Tokyo girls Collection Fashion event for women in their 10s–20s
Tokyo International Gift Show	Biannually Around February, September	Sponsored by Tokyo International Gift Show Secretariat, Business Guide-sha, Inc. General exhibition of personalized gifts, household goods, and apparel products, concurrently held with fashion events such as CASUAL FRONTIER
ISF (International Shoe & Leather Goods Fair)	Annually Around April	Sponsored by F-Works Exhibition and sale of imported shoes, bags, etc.
Japan Fashion Week in Tokyo	Biannually Spring, Autumn	Sponsored by Council of Fashion Designers, Tokyo (CFD) Tokyo-based global, general fashion event
Kobe Collection	Biannually Spring, autumn	Sponsored by Mainichi Broadcasting System, Inc., Tokyo Broadcasting System Television, Inc. Fashion event focusing on young designers, etc.
BioFach Japan Organic Expo	Annually September–November	Sponsored by NürnbergMesse GmbH Exhibition of natural, organic products
JFW International Fashion Fair	Biannually Summer, winter	Sponsored by Senken Shimbun General fashion exhibition

6. Importers and Related Organizations

Fig. 23 Importers and related organizations

Organization	Contact	URL
The Japan Textiles Importers Association (JTIA)	TEL: +81-3-3270-0791	http://www.jtia.or.jp
Japan Apparel Industry Council (JAIC)	TEL: +81-3-3275-0681	http://www.jaic.or.jp
Tanner's Council of Japan	TEL: +81-79-282-6701	http://www.tcj.jibasan.or.jp
Japan Fur Association (JFA)	TEL: +81-3-3663-1120	http://www.fur.or.jp
Japan leather and Leather goods Industries Association (JLIA).	TEL: +81-3-3847-1451	http://www.jlia.or.jp
All Japan Leather Costume Association (ALCA)	TEL: +81-3-3873-7650	—
Japanese Clothes Belt Industry Association	TEL: +81-3-3874-4792	http://www.belt.or.jp
Japan Luggage Association	TEL: +81-3-3862-3516	http://www.kaban.or.jp
Japan Handbag Association / Japan Handbag Manufacturer Association	TEL: +81-3-3851-5278	http://www.handbag.or.jp http://www.fukuromono.net
All Japan Leather Shoe Industrial Federation	TEL: +81-3-5603-2135	http://www.zkkr.jp
Japan Shoe Manufacturers Association	TEL: +81-3-3661-4672	—
Japan Rubber Footwear Manufacturers' Association	—	http://www.jrfma.gr.jp
Japan Federation of Shoe-Wholesalers' Organizations	TEL: +81-3-3843-1673	http://www.shoes.gr.jp
Japan Shoe Retailer's Federation	TEL: +81-3-3252-5656	—
Japan Chemical shoes Industrial Association	TEL: +81-78-641-2525	http://www.csia.or.jp
Japan Sport Health Industries Federation (JSHIF)	TEL: +81-3-5276-0141	http://www.jsif.or.jp
Sporting Goods Importers' Association	TEL: +81-3-3219-2532	—
Association of Japan Sporting Goods Industries (JASPO)	—	http://www.jaspo.org
Japan Silk Center	TEL: +81-3-3214-1691	http://www.silk-center.or.jp
Japan Linen, Ramie & Jute Spinners' Association	TEL: +81-3-3668-4641	http://www.asabo.com
Japan Silk & Rayon Weavers' Association	TEL: +81-3-3262-4101	http://www.kinujinsen.com
Japan Floss Silk Association	TEL: +81-3-5814-4881	http://www.mawata.or.jp
Federation of Japan Textile Fabric Wholesalers' Association	TEL: +81-3-3663-2101	http://www.orishoren.com
The Dainippon Silk Foundation	TEL: +81-3-3214-3411	http://www.silk.or.jp
Japan Organic Cotton Association (JOCA)	TEL: +81-3-3341-7200	http://www.joca.gr.jp

Appendix 1. Tariff duties on Apparel Materials

H.S. code	Description	Tariff rate				
		General	Temporary	WTO	GSP	LDC
41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.					
4101.20	Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved					
	1 Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process	Free				
	- Of which have not yet undergone any tanning process			(Free)		
111	-- Of equine animals					
112	-- Other					
113	- Other			(Free)		
	2 Other	60%				Free
211	- For the quantity within the limits of an annual tariff quota, on the basis of 214,000 m ² , stipulated by a Cabinet Order, on hides and skins of bovine (including buffalo) or equine animals which have undergone a tanning process (including pre-tanning) which is reversible of 4101.20-2, 4101.50-2, and 4101.90-2, tanned or crusted hides and skins of bovine (including buffalo) or equine animals of 4101.11-2, 4104.19-2, 4101.41-1-(2), 4101.41-2-(2), 4104.49-1-(2) and 4104.49-2-(2) and leather of bovine (including buffalo) or equine animals of 4107.11-2-(2), 4107.12-2-(2), 4107.19-2-(2), 410791-2-(2), 4107.92-2-(2) and 4107.99-2-(2) (hereinafter in this heading and headings 41.04 and 41.07 referred to as "the Pooled Quota (First Category)")		12%	(12%)		
	- Other					
212	- Other			30%		
4101.50	Whole hides and skins, of a weight exceeding 16 kg					
	1 Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process	Free				
	- Of which have not yet undergone any tanning process			(Free)		
111	-- Of equine animals					
112	-- Other					
113	- Other			(Free)		
	2 Other	60%				Free
211	- For "the Pooled Quota (First Category)"		12%	(12%)		
212	- Other			30%		
4101.90	Other, including butts, bends and bellies					
	1 Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process	Free				
	- Of which have not yet undergone any tanning process			(Free)		
110	- Other			(Free)		
113	- Other					
	2 Other	60%				Free
211	- For "the Pooled Quota (First Category)"		12%	(12%)		
212	- Other			30%		
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.					
4102.10	000 With wool on	Free		(Free)		
	Without wool on					
4102.21	Pickled	Free				
	010 - Of which have not yet undergone any tanning process			(Free)		
	090 - Other			(Free)		
4102.29	Other	Free				
	010 - Of which have not yet undergone any tanning process			(Free)		
	090 - Other			(Free)		
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.					
4103.20	Of reptiles	Free				
	- Of reptiles					
	011 -- Of which have not yet undergone any tanning process			(Free)		
	019 -- Other			(Free)		
	- Of lizards					
	021 -- Of which have not yet undergone any tanning process			(Free)		
	029 -- Other			(Free)		
	- Of snakes					
	031 -- Of which have not yet undergone any tanning process			(Free)		
	039 -- Other			(Free)		
	- Of turtles and tortoise					
	041 -- Of which have not yet undergone any tanning process			(Free)		
	049 -- Other			(Free)		
	- Other					
	091 -- Of which have not yet undergone any tanning process			(Free)		

4103.30	099	-- Other				(Free)		
		Of swine						
	100	1 Of which have not yet undergone any tanning process	Free			(Free)		
	200	2 Other	7.5%			6%	1.2%	Free
4103.90		Other	Free					
		- Of deer						
	011	-- Of which have not yet undergone any tanning process				(Free)		
	019	-- Other				(Free)		
		- Of ostrich						
	021	-- Of which have not yet undergone any tanning process				(Free)		
	029	-- Other				(Free)		
		- Of goats or kids						
	031	-- Of which have not yet undergone any tanning process				(Free)		
	039	-- Other				(Free)		
		- Other						
	091	-- Of which have not yet undergone any tanning process				(Free~ 2.1%)		
	099	-- Other				(Free~ 2.1%)		
41.04		Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.						
		In the wet state (including wet-blue) :						
4104.11		Full grains, unsplit; grain splits						
	100	1 Chrome tanned leather	Free			(Free)		
		2 Other	60%					Free
	211	- For "the Pooled Quota (First Category)"		12%		(12%)		
	212	- Other				30%		
4104.19		Other						
	100	1 Chrome tanned leather	Free			(Free)		
		2 Other	60%					Free
	211	- For "the Pooled Quota (First Category)"		12%		(12%)		
	212	- Other				30%		
4104.41		In the dry state (crust) :						
		Full grains, unsplit; grain splits						
		1 Tanned (including retanned) but not further prepared						
	110	(1) Chrome tanned leather	Free			(Free)		
		(2) Other	60%					Free
	121	- For "the Pooled Quota (First Category)"		12%		(12%)		
	122	- Other				30%		
		2 Other						
		(1) Dyed or coloured	60%					Free
		- Dyed or coloured , excluding whole bovine skin leather of a unit surface area not exceeding 2.6 m ² , buffalo leather and roller leather						
	211	-- For the quantity within the limits of an annual tariff quota, on the basis of 1,466,000 m ² , stipulated by a Cabinet Order, on tanned or crust hides or skins of bovine (including buffalo) or equine animals of 4104.41-2-(1), and 4104.91-2-(1), and leather of bovine (including buffalo) or equine animals of 4107.11-2-(1), 4107.12-2-(1), 4107.19-2-(1), 4107.91-2-(1) and 4107.99-2-(1) (hereinafter in this heading and headings 41.07 referred to as "the Pooled Quota (Second Category)")		13.3%		(13.3%)		
	212	-- Other				30%		
		- Other						
	213	-- For "the Pooled Quota (Second Category)"		16%		(16%)		
	219	-- Other				30%		
		(2) Other	60%					Free
	221	- For "the Pooled Quota (First Category)"		12%		(12%)		
	222	- Other				30%		
4104.49		Other						
		1 Tanned (including retanned) but not further prepared						
	110	(1) Chrome tanned leather	Free			(Free)		
		(2) Other	60%					Free
	121	- For "the Pooled Quota (First Category)"		12%		(12%)		
	122	- Other				30%		
		2 Other						
		(1) Dyed or coloured	60%					Free
	211	- For "the Pooled Quota (Second Category)"		16%		(16%)		
	212	- Other				30%		
		(2) Other	60%					Free
	221	- For "the Pooled Quota (First Category)"		12%		(12%)		
	222	- Other				30%		
41.05		Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but						

		not further prepared.				
4105.10	000	In the wet state (including wet-blue)	Free		(Free)	
4105.30		In the dry state (crust)				
	111	1 Dyed or coloured	60%	16%	(16%)	Free
		- For the quantity within the limits of an annual tariff quota, on the basis of 1,070,000 m, stipulated by a Cabinet Order, on tanned or crust hides and skins of sheep or lamb of 4105.30-1, tanned or crust hides and skins of goat or kid of 4106.22-1, sheep or lamb skin leather of 4112.00-2-(1) (hereinafter in this subheading and subheadings 4106.22, 4112.00 and 4113.10 referred to as "the Pooled Quota")				
	112	- Other			30%	
	200	2 Other	Free		(Free)	
41.06		Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.				
		Of goats or kids				
4106.21	000	In the wet state (including wet-blue)	Free		(Free)	
4106.22		In the dry state (crust)				
	111	1 Dyed or coloured	60%	16%	(16%)	Free
		- For "the Pooled Quota"				
	112	- Other			30%	
	200	2 Other	Free		(Free)	
		Of swine				
4106.31	000	In the wet state (including wet-blue)	7.5%		6%	1.2%
						Free
4106.32		In the dry state (crust)				
	100	1 Dyed or coloured	10%		8%	1.6%
						Free
	200	2 Other	7.5%		6%	1.2%
						Free
4106.40		Of reptiles				
		1 Vegetable pre-tanned	Free			
		- Of alligators, crocodiles or lizards			(Free)	
	111	-- Of alligators or crocodiles				
	112	-- Other				
	114	- Other			(Free)	
		2 Other				
		(1) Dyed or coloured				
		A Of alligators, crocodiles or lizards	12.5%		10%	2%
						Free
	211	- Of alligators or crocodiles				
	212	- Other				
	214	B Other	7.5%		6%	1.2%
						Free
		(2) Other	Free			
		- Of alligators, crocodiles or lizards			(Free)	
	221	-- Of alligators or crocodiles				
	222	-- Other				
	224	- Other			(Free)	
		Other				
4106.91		In the wet state (including wet-blue)	Free		(Free)	
	010	- Of ostriches				
	090	- Other				
4106.92		In the dry state (crust)				
		1 Dyed or coloured	7.5%		6%	1.2%
						Free
	110	- Of ostriches				
	190	- Other				
		2 Other	Free		(Free)	

	210	- Of ostriches						
	290	- Other						
41.07		Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.						
		Whole hides and skins						
4107.11		Full grains, unsplit						
	100	1 Of parchment-dressed	15%		6%		1.2%	Free
		2 Other						
		(1)Dyed, coloured, stamped or embossed	60%					Free
		- Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2.6 m ² , and buffalo leather and roller leather						
	211	-- For "the Pooled Quota (Second Category)"		13.3%	(13.3%)			
	212	-- Other			30%			
		- Other						
	213	-- For "the Pooled Quota (Second Category)"		16%	(16%)			
	219	-- Other			30%			
		(2)Other	60%					Free
	221	- For "the Pooled Quota (First Category)"		12%	(12%)			
	222	- Other			30%			
4107.12		Grain splits						
	100	1 Of parchment-dressed	15%		6%		1.2%	Free
		2 Other						
		(1)Dyed, coloured, stamped or embossed	60%					Free
		- Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2.6 m ² , and buffalo leather and roller leather						
	211	-- For "the Pooled Quota (Second Category)"		13.3%	(13.3%)			
	212	-- Other			30%			
		- Other						
	213	-- For "the Pooled Quota (Second Category)"		16%	(16%)			
	219	-- Other			30%			
		(2)Other	60%					Free
	221	- For "the Pooled Quota (First Category)"		12%	(12%)			
	222	- Other			30%			
4107.19		Other						
	100	1 Of parchment-dressed	15%		6%		1.2%	Free
		2 Other						
		(1)Dyed, coloured, stamped or embossed	60%					Free
		- For "the Pooled Quota (Second Category)"		16%	(16%)			
	212	- Other			30%			
		(2)Other	60%					Free
	221	- For "the Pooled Quota (First Category)"		12%	(12%)			
	222	- Other			30%			
4107.91		Other, including sides						
		Full grains, unsplit						
	100	1 Of parchment-dressed	15%		6%		1.2%	Free
		2 Other						
		(1)Dyed, coloured, stamped or embossed	60%					Free
		- Dyed or coloured excluding buffalo leather and roller leather						
	211	-- For "the Pooled Quota (Second Category)"		13.3%	(13.3%)			
	212	-- Other			30%			
		- Other						
	213	-- For "the Pooled Quota (Second Category)"		16%	(16%)			
	219	-- Other			30%			
		(2)Other	60%					Free
	221	- For "the Pooled Quota (First Category)"		12%	(12%)			
	222	- Other			30%			
4107.92		Grain splits						

	100	1 Of parchment-dressed	15%		6%	1.2%	Free
		2 Other					
		(1) Dyed, coloured, stamped or embossed	60%				Free
		- Dyed or coloured excluding buffalo leather and roller leather					
	211	-- For "the Pooled Quota (Second Category)"		13.3%	(13.3%)		
	212	-- Other			30%		
		- Other					
	213	-- For "the Pooled Quota (Second Category)"		16%	(16%)		
	219	-- Other			30%		
		(2) Other	60%				Free
	221	- For "the Pooled Quota (First Category)"		12%	(12%)		
	222	- Other			30%		
4107.99		Other					
	100	1 Of parchment-dressed	15%		6%	1.2%	Free
		2 Other					
		(1) Dyed, coloured, stamped or embossed	60%				Free
	211	- For "the Pooled Quota (Second Category)"		16%	(16%)		
	212	- Other			30%		
		(2) Other	60%				Free
	221	- For "the Pooled Quota (First Category)"		12%	(12%)		
	222	- Other			30%		
41.12							
4112.00		Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.					
	100	1 Of parchment-dressed	15%		6%	1.2%	Free
		2 Other					
		(1) Dyed, coloured, stamped or embossed	60%				Free
	211	- For "the Pooled Quota"		16%	(16%)		
	212	- Other			30%		
	220	(2) Other	Free		(Free)		
41.13		Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.					
4113.10		Of goats or kids					
	100	1 Of parchment-dressed	15%		6%	1.2%	Free
		2 Other					
		(1) Dyed, coloured, stamped or embossed	60%				Free
	211	- For "the Pooled Quota"		16%	(16%)		
	212	- Other			30%		
	220	(2) Other	Free		(Free)		
4113.20		Of swine					
	100	1 Of parchment-dressed	15%		6%	1.2%	Free
		2 Other					
	210	(1) Dyed, coloured, stamped or embossed	10%		8%	1.6%	Free
		(2) Other	7.5%		6%	1.2%	Free
4113.30		Of reptiles					

	100	1 Of parchment-dressed	15%		6%	1.2%	Free
		2 Other					
		(1) Dyed, coloured, stamped or embossed					
		A Of alligators, crocodiles or lizards	12.5%		10%	2%	Free
	211	- Of alligators or crocodiles					
	212	- Other					
		B Other	7.5%		6%	1.2%	Free
		- Of turtles and tortoise					
	221	- Other					
	222	(2) Other	Free		(Free)		
		- Of alligators, crocodiles or lizards					
	213	-- Of alligators or crocodiles					
	219	-- Other					
		- Other					
	223	-- Of turtles and tortoise					
	229	-- Other					
4113.90		Other					
	100	1 Of parchment-dressed	15%		6%	1.2%	Free
		2 Other					
		(1) Dyed, coloured, stamped or embossed					
		- Of ostriches					
	211	- Other					
	212	(2) Other	Free		(Free)		
	221	- Of ostriches					
	222	- Other					
50.01		Silk-worm cocoons suitable for reeling.					
5001.00			2,968 yen/kg				
	010	- Concerning the quantity of Silk-worm cocoons in this subheading (evaluated as Raw silk stipulated by a Cabinet Order) and the quantity of Raw silk in 5002.00-2, for the quantity (quota) stipulated by a Cabinet Order on the basis of 798 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production, international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota" in subheading 5002.00		Free	(140 yen/kg)		
	090	- Other			2,523 yen/kg		Free
50.02		Raw silk (not thrown).					
5002.00							
	100	1 Wild silk	Free		(Free)		
		2 Other	8,209 yen/kg				
		- For "the pooled quota"		Free	(7.5%)		
	211	-- Double cocoons silk					
		-- Other					
		--- 20/22 denier					
	212	---- 2A grade					
	213	---- Other					
	216	--- 26/29 denier					
	217	--- Other					
		- Other			6,978 yen/kg		Free
	221	-- Double cocoons silk					
		-- Other					
		--- 20/22 denier					
	222	---- 2A grade					
	223	---- Other					

	226	--- 26/29 denier				
	227	--- Other				
50.03						
5003.00		Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock).	Free		(Free)	
		- Not carded or combed				
	012	-- Cocoon waste				
	019	-- Other				
	090	- Other				
50.04						
5004.00	000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	Free		(6%)	
50.05						
5005.00		Yarn spun from silk waste, not put up for retail sale.	Free			
	010	- Yarn spun from silk waste other than noil			(14%)	
	090	- Yarn spun from noil silk			(9.6%)	
50.06						
5006.00		Silk yarn and yarn spun from silk waste, put up for retail sale; silk -worm gut.				
	010	1 Silk yarn and yarn spun from noil or other waste silk	4.8%		(4.8%)	Free
	020	2 Silk-worm gut	8.4%		6.9%	Free
50.07		Woven fabrics of silk or of silk waste.				
5007.10		Fabrics of noil silk				
	010	1 Having either the warp or the weft of synthetic fibres or acetate fibres	10%		(10%)	Free
	020	2 Other	8%		(8%)	Free
5007.20		Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	20%			Free
	010	- Having either the warp or the weft of synthetic fibres or acetate fibres			12.5%	
		- Other			10%	
		-- Mixed with other fibres				
	021	--- Mixed with wool or fine animal hair				
	029	--- Other				
		-- Not mixed with wool or fine animal hair				
		--- Not more than 45 cm in width				
		---- Pied in the fibre or yarn prior to weaving				
	031	---- Figured				
	032	---- Of kasuri yarn				
	033	---- Other				
		---- Other				
	034	---- Figured				
	035	---- Shibori				
	039	---- Other				
		--- Other				
		--- Dyed				
	091	---- Figured				
	092	---- Other				
		---- Other				
	093	---- Figured				
	094	---- Of not thrown silk other than wild silk, weighing not less than 32.3 g/m ² ,				
	095	---- Of not thrown silk other than wild silk, weighing less than 32.3 g/m ² ,				
	099	---- Other				
5007.90		Other fabrics	20%			Free
	010	- Having either the warp or the weft of synthetic fibres or acetate fibres			12.5%	
		- Other			10%	
	091	-- Mixed with wool or fine animal hair				
	099	-- Other				
51.01		Wool, not carded or combed.				
		Greasy, including fleece-washed wool :				
5101.11	000	Shorn wool	Free		(Free)	
5101.19	000	Other	Free		(Free)	
		Degreased, not carbonised :				
5101.21	000	Shorn wool	Free		(Free)	
5101.29	000	Other	Free		(Free)	
5101.30	000	Carbonised	Free		(Free)	
51.02		Fine or coarse animal hair, not carded or combed.				
		Fine animal hair :				
5102.11	000	Of Kashmir (cashmere) goats	Free		(Free)	
5102.19	000	Other	Free		(Free)	
5102.20	000	Coarse animal hair	Free		(Free)	
51.03		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garneted stock.				
5103.10		Noils of wool or of fine animal hair	Free		(Free)	
	010	- Noils of wool				
	090	- Other				
5103.20	000	Other waste of wool or of fine animal hair	Free		(Free)	
5103.30	000	Waste of coarse animal hair	Free		(Free)	
51.04						
5104.00	000	Garneted stock of wool or of fine or coarse animal hair	Free		(Free)	
51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments)				

5105.10	000	Carded wool	Free		(Free)		
		Wool tops and other combed wool :					
5105.21	000	Combed wool in fragments	Free		(Free)		
5105.29		Other	Free				
	010	- Roving			(Free)		
	090	- Other			(Free)		
		Fine animal hair, carded or combed :					
5105.31	000	Of Kashmir (cashmere) goats	Free		(Free)		
5105.39	000	Other	Free		(Free)		
5105.40		Coarse animal hair, carded or combed	Free				
	010	- Roving			(Free)		
	090	- Other			(Free)		
51.06		Yarn of carded wool, not put up for retail sale.					
5106.10		Containing 85 % or more by weight of wool	3.2%		2.7%	1.62%	Free
	010	- With a twist of not more than 350 turns per metre					
	090	- Other					
5106.20		Containing less than 85 % by weight of wool	3.2%		2.7%	1.62%	Free
	010	- With a twist of not more than 350 turns per metre					
	090	- Other					
51.07		Yarn of combed wool, not put up for retail sale.					
5107.10		Containing 85 % or more by weight of wool	3.2%		2.7%	1.62%	Free
	010	- Of a weight of not less than 40Nm and with a twist of not more than 400 turns per metre: of a weight of less than 40Nm and with a twist not more than 350 turns per metre					
	090	- Other					
5107.20		Containing less than 85 % by weight of wool	3.2%		2.7%	1.62%	Free
	010	- Of a weight of not less than 40Nm and with a twist of not more than 400 turns per metre: of a weight of less than 40Nm and with a twist not more than 350 turns per metre					
	090	- Other					
51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale.					
5108.10	000	Carded	3%		2.5%	Free	
5108.20	000	Combed	3%		2.5%	Free	
51.09		Yarn of wool or of fine animal hair, put up for retail sale.					
5109.10		Containing 85 % or more by weight of wool or of fine animal hair					
		1 Of a weight not exceeding 125 g	2.4%		(2.4%)	Free	
	011	- Carded					
	019	- Combed					
		2 Other	3.2%		2.7%	Free	
	021	- Carded					
	022	- Combed					
5109.90		Other					
		1 Of a weight not exceeding 125 g	2.4%		(2.4%)	Free	
	011	- Carded					
	019	- Combed					
		2 Other	3.2%		2.7%	Free	
	021	- Carded					
	022	- Combed					
51.10		Yarn of coarse animal hair or of horse hair (including gimped horsehair yarn), whether or not put up for retail sale.	3%		2.5%	Free	
51.11		Woven fabrics of carded wool or of carded fine animal hair.					
		Containing 85 % or more by weight of wool or of fine animal hair :					
5111.11		Of a weight not exceeding 300 g/m ²					
	010	1 Containing more than 10% by weight of silk	8%		6.6%	3.96%	Free
		2 Other					
	021	(1) Of a weight exceeding 200 g/m ²	9.6% or 160 yen/ m ² , whichever is the greater		7.9% or 130 yen/ m ² , whichever is the greater	4.74% or 78 yen/ m ² , whichever is the greater	Free
	022	(2) Other	6.4%		5.3%	3.18%	Free
5111.19		Other					
	010	1 Containing more than 10% by weight of silk	8%		6.6%	3.96%	Free
	020	2 Other	9.6% or 160 yen/ m ² , whichever is the greater		7.9% or 130 yen/ m ² , whichever is the greater	4.74% or 78 yen/ m ² , whichever is the greater	Free
5111.20		Other, mixed mainly or solely with man-made filaments					
	010	1 Containing more than 10% by weight of silk	8%		6.6%	3.96%	Free
		2 Other					
	021	(1) Of a weight exceeding 200 g/m ²	9.6% or 160 yen/ m ² , whichever is the greater		7.9% or 130 yen/ m ² , whichever is the greater	4.74% or 78 yen/ m ² , whichever is the greater	Free
	022	(2) Other	6.4%		5.3%	3.18%	Free

5111.30	Other, mixed mainly or solely with man-made staple fibres				
010	1 Containing more than 10% by weight of silk	8%		6.6%	3.96%
	2 Other				Free
021	(1) Of a weight exceeding 200 g/m ²	9.6% or 160 yen/ m ² , whichever is the greater	7.9% or 130 yen/ m ² , whichever is the greater	4.74% or 78 yen/ m ² , whichever is the greater	Free
022	(2) Other	6.4%	5.3%	3.18%	Free
5111.90	Other				
010	1 Containing more than 10% by weight of silk	8%		6.6%	3.96%
	2 Other				Free
021	(1) Of a weight exceeding 200 g/m ²	9.6% or 160 yen/ m ² , whichever is the greater	7.9% or 130 yen/ m ² , whichever is the greater	4.74% or 78 yen/ m ² , whichever is the greater	Free
022	(2) Other	6.4%	5.3%	3.18%	Free
51.12	Woven fabrics of combed wool or of combed fine animal hair.				
	Containing 85 % or more by weight of wool or of fine animal hair :				
5112.11	Of a weight not exceeding 200 g/m ²				
010	1 Containing more than 10% by weight of silk	8%		6.6%	3.96%
020	2 Other	6.4%		5.3%	3.18%
5112.19	Other				
010	1 Containing more than 10% by weight of silk	8%		6.6%	3.96%
020	2 Other	9.6% or 160 yen/ m ² , whichever is the greater	7.9% or 130 yen/ m ² , whichever is the greater	4.74% or 78 yen/ m ² , whichever is the greater	Free
5112.20	Other, mixed mainly or solely with man-made filaments				
010	1 Containing more than 10% by weight of silk	8%		6.6%	3.96%
	2 Other				Free
021	(1) Of a weight exceeding 200 g/m ²	9.6% or 160 yen/ m ² , whichever is the greater	7.9% or 130 yen/ m ² , whichever is the greater	4.74% or 78 yen/ m ² , whichever is the greater	Free
022	(2) Other	6.4%	5.3%	3.18%	Free
5112.30	Other, mixed mainly or solely with man-made staple fibres				
010	1 Containing more than 10% by weight of silk	8%		6.6%	3.96%
	2 Other				Free
021	(1) Of a weight exceeding 200 g/m ²	9.6% or 160 yen/ m ² , whichever is the greater	7.9% or 130 yen/ m ² , whichever is the greater	4.74% or 78 yen/ m ² , whichever is the greater	Free
022	(2) Other	6.4%	5.3%	3.18%	Free
5112.90	Other				
010	1 Containing more than 10% by weight of silk	8%		6.6%	3.96%
	2 Other				Free
021	(1) Of a weight exceeding 200 g/m ²	9.6% or 160 yen/ m ² , whichever is the greater	7.9% or 130 yen/ m ² , whichever is the greater	4.74% or 78 yen/ m ² , whichever is the greater	Free
022	(2) Other	6.4%	5.3%	3.18%	Free
51.13	Woven fabrics of coarse animal hair or of horsehair.	4.2%		3.5%	Free
5113.00					
52.01					
5201.00	Cotton, not carded or combed.	Free		(Free)	
52.02	Cotton waste (including yarn waste and garnetted stock).				
5202.10	Yarn waste (including thread waste)	Free		(Free)	
	Other				
5202.91	Garnetted stock	Free		(Free)	
5202.99	Other	Free		(Free)	
52.03					
5203.00	Cotton, carded or combed.	Free		(Free)	
52.04	Cotton sewing thread, whether or not put up for retail sale				
	Not put up for retail sale :				
5204.11	Containing 85 % or more by weight of cotton				
010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%
020	2 Other	4.4%		3%	1.8%
5204.19	Other				
010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%
020	2 Other	4.4%		3%	1.8%
5204.20	Put up for retail sale	3.5%		3%	1.8%

52.05	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.				
5205.11	Single yarn, of uncombed fibres :				
	Measuring 714.29 decitex or more (not exceeding 14 metric number)				
010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%
	2 Other	2.8% or 20 yen/kg, whichever is the greater		1.9% or 13 yen/kg, whichever is the greater	Free
	- Consisting wholly of cotton				
021	-- Unbleached, not mercerised				
022	-- Other				
029	- Mixed with other fibres				
5205.12	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)				
010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%
	2 Other	2.8% or 20 yen/kg, whichever is the greater		1.9% or 13 yen/kg, whichever is the greater	Free
	- Consisting wholly of cotton				
021	-- Unbleached, not mercerised				
022	-- Other				
029	- Mixed with other fibres				
5205.13	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)				
010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%
	2 Other	2.8% or 20 yen/kg, whichever is the greater			Free
	- Consisting wholly of cotton				
021	-- Unbleached, not mercerised			2.3% or 17 yen/kg, whichever is the greater	
	-- Other			1.9% or 13 yen/kg, whichever is the greater	
022					
029	- Mixed with other fibres			1.9% or 13 yen/kg, whichever is the greater	
5205.14	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)				
010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%
	2 Other	2.8% or 20 yen/kg, whichever is the greater			Free
	- Consisting wholly of cotton				
021	-- Unbleached, not mercerised			2.3% or 17 yen/kg, whichever is the greater	
	-- Other			1.9% or 13 yen/kg, whichever is the greater	
022					
029	- Mixed with other fibres			1.9% or 13 yen/kg, whichever is the greater	
5205.15	Measuring less than 125 decitex (exceeding 80 metric number)				
010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%
	2 Other	2.8% or 20 yen/kg, whichever is the greater			Free
	- Consisting wholly of cotton				
021	-- Unbleached, not mercerised			2.3% or 17 yen/kg, whichever is the greater	
	-- Other			1.9% or 13 yen/kg, whichever is the greater	
022					

	029	- Mixed with other fibres			yen/kg, whichever is the greater 1.9% or 13 yen/kg, whichever is the greater			
5205.21	010	Single yarn, of combed fibres : Measuring 714.29 decitex or more (not exceeding 14 metric number) 1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres 2 Other	8.4%	2.8% or 20 yen/kg, whichever is the greater	5.6%	3.36%	Free	
	023	- Consisting wholly of cotton			1.9% or 13 yen/kg, whichever is the greater			Free
5205.22	029	- Mixed with other fibres						
	010	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) 1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres 2 Other	8.4%	2.8% or 20 yen/kg, whichever is the greater	5.6%	3.36%	Free	Free
	021	- Consisting wholly of cotton						
	022	-- Unbleached, not mercerised						
5205.23	029	- Mixed with other fibres						
	010	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) 1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres 2 Other	8.4%	2.8% or 20 yen/kg, whichever is the greater	5.6%	3.36%	Free	Free
	021	- Consisting wholly of cotton						
	022	-- Unbleached, not mercerised			2.3% or 17 yen/kg, whichever is the greater			
	022	-- Other			1.9% or 13 yen/kg, whichever is the greater			
	029	- Mixed with other fibres			1.9% or 13 yen/kg, whichever is the greater			
5205.24	010	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) 1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres 2 Other	8.4%	2.8% or 20 yen/kg, whichever is the greater	5.6%	3.36%	Free	Free
	021	- Consisting wholly of cotton						
	022	-- Unbleached, not mercerised			2.3% or 17 yen/kg, whichever is the greater			
	022	-- Other			1.9% or 13 yen/kg, whichever is the greater			
	029	- Mixed with other fibres			1.9% or 13 yen/kg, whichever is the greater			
5205.26	010	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number) 1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres 2 Other	8.4%	2.8% or 20 yen/kg, whichever is the greater	5.6%	3.36%	Free	Free
	021	- Consisting wholly of cotton						
	021	-- Unbleached, not mercerised			2.3% or 17			

	022	-- Other			yen/kg, whichever is the greater			
	029	- Mixed with other fibres			1.9% or 13 yen/kg, whichever is the greater			
5205.27		Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)						
	010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%	Free	
		2 Other		2.8% or 20 yen/kg, whichever is the greater			Free	
	021	- Consisting wholly of cotton						
		-- Unbleached, not mercerised			2.3% or 17 yen/kg, whichever is the greater			
	022	-- Other			1.9% or 13 yen/kg, whichever is the greater			
	029	- Mixed with other fibres			1.9% or 13 yen/kg, whichever is the greater			
5205.28		Measuring less than 83.33 decitex (exceeding 120 metric number)						
	010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%	Free	
		2 Other		2.8% or 20 yen/kg, whichever is the greater			Free	
	021	- Consisting wholly of cotton						
		-- Unbleached, not mercerised			2.3% or 17 yen/kg, whichever is the greater			
	022	-- Other			1.9% or 13 yen/kg, whichever is the greater			
	029	- Mixed with other fibres			1.9% or 13 yen/kg, whichever is the greater			
5205.31		Multiple (folded) or cabled yarn, of uncombed fibres :						
		Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)						
	010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%	Free	
		2 Other		2.8% or 20 yen/kg, whichever is the greater			Free	
	021	- Consisting wholly of cotton						
	029	- Mixed with other fibres						
5205.32		Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)						
	010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%	Free	
		2 Other		2.8% or 20 yen/kg, whichever is the greater			Free	
	021	- Consisting wholly of cotton						
	029	- Mixed with other fibres						
5205.33		Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)						
	010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%	Free	
		2 Other		2.8% or 20 yen/kg, whichever is the greater			Free	

	021	- Consisting wholly of cotton	the greater		2.3% or 17 yen/kg, whichever is the greater			
	029	- Mixed with other fibres			1.9% or 13 yen/kg, whichever is the greater			
5205.34		Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)						
	010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%	Free	
		2 Other	2.8% or 20 yen/kg, whichever is the greater				Free	
	021	- Consisting wholly of cotton			2.3% or 17 yen/kg, whichever is the greater			
	029	- Mixed with other fibres			1.9% or 13 yen/kg, whichever is the greater			
5205.35		Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)						
	010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%	Free	
		2 Other	2.8% or 20 yen/kg, whichever is the greater				Free	
	021	- Consisting wholly of cotton			2.3% or 17 yen/kg, whichever is the greater			
	029	- Mixed with other fibres			1.9% or 13 yen/kg, whichever is the greater			
5205.41		Multiple (folded) or cabled yarn, of combed fibres : Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)						
	010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%	Free	
		2 Other	2.8% or 20 yen/kg, whichever is the greater		1.9% or 13 yen/kg, whichever is the greater		Free	
	021	- Consisting wholly of cotton			2.3% or 17 yen/kg, whichever is the greater			
	029	- Mixed with other fibres			1.9% or 13 yen/kg, whichever is the greater			
5205.42		Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)						
	010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%	Free	
	090	2 Other	2.8% or 20 yen/kg, whichever is the greater		1.9% or 13 yen/kg, whichever is the greater		Free	
5205.43		Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)						
	010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%	Free	
		2 Other	2.8% or 20 yen/kg, whichever is the greater				Free	
	021	- Consisting wholly of cotton			2.3% or 17 yen/kg, whichever is the greater			
	029	- Mixed with other fibres			1.9% or 13 yen/kg, whichever is the greater			
5205.44		Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)						

	010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres 2 Other	8.4%		5.6%	3.36%	Free
			2.8% or 20 yen/kg, whichever is the greater				Free
	021	- Consisting wholly of cotton			2.3% or 17 yen/kg, whichever is the greater		
	029	- Mixed with other fibres			1.9% or 13 yen/kg, whichever is the greater		
5205.46		Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)					
	010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres 2 Other	8.4%		5.6%	3.36%	Free
			2.8% or 20 yen/kg, whichever is the greater				Free
	021	- Consisting wholly of cotton			2.3% or 17 yen/kg, whichever is the greater		
	029	- Mixed with other fibres			1.9% or 13 yen/kg, whichever is the greater		
5205.47		Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)					
	010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres 2 Other	8.4%		5.6%	3.36%	Free
			2.8% or 20 yen/kg, whichever is the greater				Free
	021	- Consisting wholly of cotton			2.3% or 17 yen/kg, whichever is the greater		
	029	- Mixed with other fibres			1.9% or 13 yen/kg, whichever is the greater		
5205.48		Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)					
	010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres 2 Other	8.4%		5.6%	3.36%	Free
			2.8% or 20 yen/kg, whichever is the greater				Free
	021	- Consisting wholly of cotton			2.3% or 17 yen/kg, whichever is the greater		
	029	- Mixed with other fibres			1.9% or 13 yen/kg, whichever is the greater		
52.06		Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.					
		Single yarn, of uncombed fibres :					
5206.11		Measuring 714.29 decitex or more (not exceeding 14 metric number)					
	010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%	Free
	020	2 Other	2.8% or 20 yen/kg, whichever is the greater		1.9% or 13 yen/kg, whichever is the greater		Free
5206.12		Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)					
	010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%	Free
	020	2 Other	2.8% or 20 yen/kg, whichever is the greater		1.9% or 13 yen/kg, whichever is the greater		Free

5206.13	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)					
	010 1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%	Free
	020 2 Other	2.8% or 20 yen/kg, whichever is the greater		1.9% or 13 yen/kg, whichever is the greater		Free
5206.14	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)					
	010 1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%	Free
	020 2 Other	2.8% or 20 yen/kg, whichever is the greater		1.9% or 13 yen/kg, whichever is the greater		Free
5206.15	Measuring less than 125 decitex (exceeding 80 metric number)					
	010 1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%	Free
	020 2 Other	2.8% or 20 yen/kg, whichever is the greater		1.9% or 13 yen/kg, whichever is the greater		Free
5206.21	Single yarn, of combed fibres : Measuring 714.29 decitex or more (not exceeding 14 metric number)					
	010 1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%	Free
	020 2 Other	2.8% or 20 yen/kg, whichever is the greater		1.9% or 13 yen/kg, whichever is the greater		Free
5206.22	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)					
	010 1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%	Free
	020 2 Other	2.8% or 20 yen/kg, whichever is the greater		1.9% or 13 yen/kg, whichever is the greater		Free
5206.23	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)					
	010 1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%	Free
	020 2 Other	2.8% or 20 yen/kg, whichever is the greater		1.9% or 13 yen/kg, whichever is the greater		Free
5206.24	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)					
	010 1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%	Free
	020 2 Other	2.8% or 20 yen/kg, whichever is the greater		1.9% or 13 yen/kg, whichever is the greater		Free
5206.25	Measuring less than 125 decitex (exceeding 80 metric number)					
	010 1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%	Free
	020 2 Other	2.8% or 20 yen/kg, whichever is the greater		1.9% or 13 yen/kg, whichever is the greater		Free
5206.31	Multiple (folded) or cabled yarn, of uncombed fibres : Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)					
	010 1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%	Free
	020 2 Other	2.8% or 20 yen/kg, whichever is the greater		1.9% or 13 yen/kg, whichever is the greater		Free
5206.32	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)					
	010 1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%	Free
	020 2 Other	2.8% or 20 yen/kg, whichever is the greater		1.9% or 13 yen/kg, whichever is the greater		Free
5206.33	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric					

	010	number per single yarn) 1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%	Free
	020	2 Other	2.8% or 20 yen/kg, whichever is the greater		1.9% or 13 yen/kg, whichever is the greater		Free
5206.34		Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)					
	010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%	Free
	020	2 Other	2.8% or 20 yen/kg, whichever is the greater		1.9% or 13 yen/kg, whichever is the greater		Free
5206.35		Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)					
	010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%	Free
	020	2 Other	2.8% or 20 yen/kg, whichever is the greater		1.9% or 13 yen/kg, whichever is the greater		Free
5206.41		Multiple (folded) or cabled yarn, of combed fibres : Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)					
	010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%	Free
	020	2 Other	2.8% or 20 yen/kg, whichever is the greater		1.9% or 13 yen/kg, whichever is the greater		Free
5206.42		Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)					
	010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%	Free
	020	2 Other	2.8% or 20 yen/kg, whichever is the greater		1.9% or 13 yen/kg, whichever is the greater		Free
5206.43		Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)					
	010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%	Free
	020	2 Other	2.8% or 20 yen/kg, whichever is the greater		1.9% or 13 yen/kg, whichever is the greater		Free
5206.44		Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)					
	010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%	Free
	020	2 Other	2.8% or 20 yen/kg, whichever is the greater		1.9% or 13 yen/kg, whichever is the greater		Free
5206.45		Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)					
	010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%	Free
	020	2 Other	2.8% or 20 yen/kg, whichever is the greater		1.9% or 13 yen/kg, whichever is the greater		Free
52.07		Cotton yarn (other than sewing thread) put up for retail sale.					
5207.10		Containing 85 % or more by weight of cotton					
	010	1 Of a weight not exceeding 125 g	3.5%		3%	1.8%	Free
		2 Other					
	091	(1)Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%	Free
	099	(2)Other	2.8% or 20 yen/kg, whichever is the greater		1.9% or 13 yen/kg, whichever is the greater		Free
5207.90		Other					
	010	1 Of a weight not exceeding 125 g	3.5%		3%	1.8%	Free
		2 Other					

	091	(1)Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	8.4%		5.6%	3.36%	Free
	099	(2)Other	2.8% or 20 yen/kg, whichever is the greater		1.9% or 13 yen/kg, whichever is the greater		Free
52.08		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m2.					
		Unbleached :					
5208.11		Plain weave, weighing not more than 100 g/m2	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater				Free
	010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres			5.6%		
		- Other					
	092	-- Poplin			(5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater)		
		-- Other			3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater		
	091	--- Shirting					
	093	--- Voile and lawn					
5208.12	099	--- Other Plain weave, weighing more than 100 g/m2	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater				Free
	010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres			5.6%		
		- Other					
	093	-- Poplin			(5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater)		
		-- Other			3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater		
	091	--- Sheeting					
	092	--- Shirting					
5208.13	099	--- Other 3-thread or 4-thread twill, including cross twill	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater				Free
	010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres			5.6%		
	090	- Other			3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater		
5208.19		Other fabrics	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater				Free
	010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres			5.6%		
		- Other			3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater		
	091	-- Satin					
	099	-- Other					
		Bleached :					
5208.21		Plain weave, weighing not more than 100 g/m ²	5.6% or 4.4% + 1.52				Free

			yen/ m ² , whichever is the greater			
	010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres			5.6%	
	092	- Other -- Poplin			(5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater)	
		-- Other			3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	
	091	--- Shirting				
5208.22	099	--- Other Plain weave, weighing more than 100 g/m ²	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater			Free
	010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres			5.6%	
	020	- Poplin			(5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater)	
		- Other			3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	
	091	-- Shirting				
5208.23	099	-- Other 3-thread or 4-thread twill, including cross twill	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater			Free
	010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres			5.6%	
	090	- Other			3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	
5208.29		Other fabrics	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater			Free
	010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres			5.6%	
	090	- Other			3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	
5208.31		Dyed : Plain weave, weighing not more than 100 g/m ²	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater			Free
	010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres			5.6%	
	091	- Other -- Dyed in fibres or yarns prior to weaving			3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	
		-- Other				
	092	--- Poplin			(5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater)	

		--- Other			3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	
5208.32	093 099	---- Voile and lawn ---- Other Plain weave, weighing more than 100 g/m ²	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater			Free
	010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres			5.6%	
	091	- Other -- Dyed in fibres or yarns prior to weaving			3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	
	092	-- Other --- Poplin			(5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater)	
5208.33	099	--- Other			3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	
	010	3-thread or 4-thread twill, including cross twill	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater			Free
	090	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres - Other			5.6%	
5208.39	010	Other fabrics	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater			Free
	091 099	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres - Other -- Satin -- Other Of yarns of different colours :			5.6%	
5208.41	010	Plain weave, weighing not more than 100 g/m ²	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater			Free
	091 092 099	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres - Other -- Gingham and Poplin --- Gingham --- Poplin -- Other			3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	
5208.42		Plain weave, weighing more than 100 g/m ²	5.6% or 4.4% + 1.52			Free

		yen/ m ² , whichever is the greater			
010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		5.6%		
	- Other				
	-- Gingham and Poplin		(5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater)		
091	--- Gingham				
092	--- Poplin				
099	-- Other		3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater		
5208.43	3-thread or 4-thread twill, including cross twill	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater			Free
010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		5.6%		
090	- Other		3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater		
5208.49	Other fabrics	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater			Free
010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		5.6%		
090	- Other		3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater		
5208.51	Printed : Plain weave, weighing not more than 100 g/m2	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater			
011	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		5.6%		Free
	-- Batiks, certified as hand-dyed by the Government or a Government instrumentality of the country of origin (hereinafter in this Chapter referred to as the same)				
019	-- Other				Free
	- Other				
091	-- Batiks		3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater		Free
	-- Other				
093	--- Poplin		(5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater)		Free
	--- Other		3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater		
092	---- Shirting				
094	---- Voile and lawn				
099	---- Other				
5208.52	Plain weave, weighing more than 100 g/m2	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater			
	- Containing more than 10% by weight, separately or together, of		5.6%		

		synthetic fibres or acetate fibres				
	011	-- Batiks				Free
	019	-- Other				Free
		- Other				
	091	-- Batiks			3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	Free
		-- Other				
	094	--- Poplin			(5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater)	Free
		--- Other			3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	
	092	---- Sheeting				
	093	---- Shirting				
	099	---- Other				
5208.59		Other fabrics	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater			
		- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres			5.6%	
	011	-- Batiks				Free
	019	-- Other				Free
		- Other			3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	
	091	-- Batiks				Free
		-- Other				
	092	--- Satin				Free
	099	--- Other				
52.09		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m2.				
		Unbleached :				
5209.11		Plain weave	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater			Free
		- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres			5.6%	
	010	- Other			3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	
	091	-- Sheeting				
	099	-- Other				
5209.12		3-thread or 4-thread twill, including cross twill	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater			Free
		- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres			5.6%	
	010	- Other			3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	
	090	- Other				
5209.19		Other fabrics	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater			Free
		- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres			5.6%	
	010	- Other			3.7% or 2.9% + 1.01 yen/ m ² ,	
	090	- Other				

5209.21	Bleached : Plain weave	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater	whichever is the greater	Free
010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		5.6%	
090	- Other		3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	
5209.22	3-thread or 4-thread twill, including cross twill	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater		Free
010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		5.6%	
090	- Other		3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	
5209.29	Other fabrics	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater		Free
010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		5.6%	
090	- Other		3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	
5209.31	Dyed : Plain weave	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater		Free
010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		5.6%	
091	-- Dyed in fibres or yarns prior to weaving		3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	
099	-- Other			
5209.32	3-thread or 4-thread twill, including cross twill	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater		Free
010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		5.6%	
090	- Other		3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	
5209.39	Other fabrics	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater		Free
010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		5.6%	
090	- Other		3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	
5209.41	Of yarns of different colours : Plain weave	5.6% or 4.4% + 1.52		Free

	010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	yen/ m ² , whichever is the greater	5.6%		
	090	- Other		3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater		
5209.42		Denim	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater			Free
	010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		5.6%		
	090	- Other		3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater		
5209.43		Other fabrics of 3-thread or 4-thread twill, including cross twill	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater			Free
	010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		5.6%		
	090	- Other		3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater		
5209.49		Other fabrics	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater			Free
	010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		5.6%		
	090	- Other		3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater		
5209.51		Printed : Plain weave	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater			
		- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		5.6%		
	011	-- Batiks				Free
	019	-- Other		3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater		Free
		- Other				
	091	-- Batiks				Free
		-- Other				
	092	--- Sheeting				Free
	099	--- Other				
5209.52		3-thread or 4-thread twill, including cross twill	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater			
		- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres		5.6%		
	011	-- Batiks				Free
	019	-- Other		3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater		Free
		- Other				
	091	-- Batiks				Free

5209.59	099	-- Other Other fabrics	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater				Free
		- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres			5.6%		
	011	-- Batiks					Free
	019	-- Other					Free
		- Other				3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	
	091	-- Batiks					Free
		-- Other					Free
	092	--- Satin					
	099	--- Other					
52.10		Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ²					
		Unbleached :					
5210.11		Plain weave					
	010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	11.2%			7.4%	Free
	020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	8.4%			5.6%	Free
	030	3 Other	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater			3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	Free
5210.19		Other fabrics					
		1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	11.2%			7.4%	Free
	110	- 3-thread or 4-thread twill, including cross twill					
	190	- Other					
		2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	8.4%			5.6%	Free
	210	- 3-thread or 4-thread twill, including cross twill					
	290	- Other					
		3 Other	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater			3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	Free
	910	- 3-thread or 4-thread twill, including cross twill					
	990	- Other					
		Bleached :					
5210.21		Plain weave					
	010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	11.2%			7.4%	Free
	020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	8.4%			5.6%	Free
	030	3 Other	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater			3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	Free
5210.29		Other fabrics					
		1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	11.2%			7.4%	Free
	110	- 3-thread or 4-thread twill, including cross twill					
	190	- Other					
		2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	8.4%			5.6%	Free
	210	- 3-thread or 4-thread twill, including cross twill					
	290	- Other					
		3 Other	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater			3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	Free
	910	- 3-thread or 4-thread twill, including cross twill					
	990	- Other					

5210.31	Dyed :				
010	Plain weave				
	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	11.2%		7.4%	Free
020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	8.4%		5.6%	Free
030	3 Other	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater		3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	Free
5210.32	3-thread or 4-thread twill, including cross twill				
010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	11.2%		7.4%	Free
020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	8.4%		5.6%	Free
030	3 Other	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater		3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	Free
5210.39	Other fabrics				
010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	11.2%		7.4%	Free
020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	8.4%		5.6%	Free
030	3 Other	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater		3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	Free
5210.41	Of yarns of different colours :				
	Plain weave				
010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	11.2%		7.4%	Free
020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	8.4%		5.6%	Free
030	3 Other	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater		3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	Free
5210.49	Other fabrics				
	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	11.2%		7.4%	Free
110	- 3-thread or 4-thread twill, including cross twill				
190	- Other				
	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	8.4%		5.6%	Free
210	- 3-thread or 4-thread twill, including cross twill				
290	- Other				
	3 Other	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater		3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	Free
910	- 3-thread or 4-thread twill, including cross twill				
990	- Other				
5210.51	Printed :				
	Plain weave				
	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	11.2%		7.4%	
011	- Batiks				Free
019	- Other				Free
	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	8.4%		5.6%	
021	- Batiks				Free
029	- Other				Free
	3 Other	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater		3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	

5210.59	031 039	- Batiks - Other Other fabrics 1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	11.2%		7.4%	Free	Free
	011 019	- Batiks - Other 2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	8.4%		5.6%	Free	Free
	021 029	- Batiks - Other 3 Other	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater		3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	Free	Free
52.11	031 039	- Batiks - Other Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ²				Free	Free
5211.11		Unbleached :					
	010	Plain weave 1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	11.2%		7.4%	Free	Free
	020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	8.4%		5.6%	Free	Free
	030	3 Other	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater		3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	Free	Free
5211.12		3-thread or 4-thread twill, including cross twill					
	010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	11.2%		7.4%	Free	Free
	020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	8.4%		5.6%	Free	Free
	030	3 Other	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater		3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	Free	Free
5211.19		Other fabrics					
	010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	11.2%		7.4%	Free	Free
	020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	8.4%		5.6%	Free	Free
	030	3 Other	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater		3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	Free	Free
5211.20		Bleached :					
	100	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	11.2%		7.4%	Free	Free
	200	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	8.4%		5.6%	Free	Free
	900	3 Other	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater		3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	Free	Free
5211.31		Dyed :					
	010	Plain weave 1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	11.2%		7.4%	Free	Free
	020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	8.4%		5.6%	Free	Free
	030	3 Other	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater		3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	Free	Free
5211.32		3-thread or 4-thread twill, including cross twill					

	010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	11.2%		7.4%	Free
	020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	8.4%		5.6%	Free
	030	3 Other	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater		3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	Free
5211.39		Other fabrics				
	010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	11.2%		7.4%	Free
	020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	8.4%		5.6%	Free
	030	3 Other	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater		3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	Free
		Of yarns of different colours :				
5211.41		Plain weave				
	010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	11.2%		7.4%	Free
	020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	8.4%		5.6%	Free
	030	3 Other	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater		3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	Free
5211.42		Denim				
	010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	11.2%		7.4%	Free
	020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	8.4%		5.6%	Free
	030	3 Other	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater		3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	Free
5211.43		Other fabrics of 3-thread or 4-thread twill, including cross twill				
	010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	11.2%		7.4%	Free
	020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	8.4%		5.6%	Free
	030	3 Other	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater		3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	Free
5211.49		Other fabrics				
	010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	11.2%		7.4%	Free
	020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	8.4%		5.6%	Free
	030	3 Other	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater		3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	Free
5211.51		Printed :				
		Plain weave				
		1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	11.2%		7.4%	Free
	011	- Batiks				Free
	019	- Other				Free
		2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	8.4%		5.6%	Free
	021	- Batiks				Free
	029	- Other				Free
		3 Other	5.6% or 4.4% + 1.52		3.7% or 2.9% + 1.01	

5211.52	031	- Batiks	yen/ m ² , whichever is the greater	yen/ m ² , whichever is the greater	Free	Free
	039	- Other				
		3-thread or 4-thread twill, including cross twill				
		1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	11.2%	7.4%		
5211.59	011	- Batiks			Free	Free
	019	- Other				
		2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	8.4%	5.6%		
	021	- Batiks			Free	Free
5212.11	029	- Other				
		3 Other	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater	3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater		
	031	- Batiks			Free	Free
	039	- Other				
5212.12		Other fabrics				
		1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	11.2%	7.4%		
	011	- Batiks			Free	Free
	019	- Other				
5212.13		2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	8.4%	5.6%		
	021	- Batiks			Free	Free
	029	- Other				
		3 Other	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater	3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater		
5212.14	031	- Batiks			Free	Free
	039	- Other				
		Other woven fabrics of cotton. Weighing not more than 200 g/m2 :				
		Unbleached :				
5212.11	010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	11.2%	7.4%		Free
	020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	8.4%	5.6%		Free
	030	3 Other	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater	3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater		Free
	5212.12		Bleached :			
010		1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	11.2%	7.4%		Free
020		2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	8.4%	5.6%		Free
030		3 Other	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater	3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater		Free
5212.13		Dyed :				
	010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	11.2%	7.4%		Free
	020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	8.4%	5.6%		Free
	030	3 Other	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater	3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater		Free
5212.14		Of yarns of different colours :				
	010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	11.2%	7.4%		Free
	020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the	8.4%	5.6%		Free

	030	warp or the weft of flax, ramie, synthetic fibres or acetate fibres) 3 Other	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater	3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	Free
5212.15		Printed :			
	011	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	11.2%	7.4%	
	019	- Batiks - Other			Free
	021	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	8.4%	5.6%	Free
	029	- Batiks - Other			Free
	030	3 Other	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater	3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	Free
	031	- Batiks			Free
	039	- Other			Free
5212.21		Weighing more than 200 g/m2 :			
	010	Unbleached : 1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	11.2%	7.4%	Free
	020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	8.4%	5.6%	Free
	030	3 Other	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater	3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	Free
5212.22		Bleached :			
	010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	11.2%	7.4%	Free
	020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	8.4%	5.6%	Free
	030	3 Other	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater	3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	Free
5212.23		Dyed :			
	010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	11.2%	7.4%	Free
	020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	8.4%	5.6%	Free
	030	3 Other	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater	3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	Free
5212.24		Of yarns of different colours :			
	010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	11.2%	7.4%	Free
	020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	8.4%	5.6%	Free
	030	3 Other	5.6% or 4.4% + 1.52 yen/ m ² , whichever is the greater	3.7% or 2.9% + 1.01 yen/ m ² , whichever is the greater	Free
5212.25		Printed :			
	011	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	11.2%	7.4%	
	019	- Batiks - Other			Free
	021	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	8.4%	5.6%	Free
	029	- Batiks - Other			Free
	030	3 Other	5.6% or	3.7% or	Free

			4.4% + 1.52 yen/ m ² , whichever is the greater		2.9% + 1.01 yen/ m ² , whichever is the greater		
	031	- Batiks				Free	
	039	- Other					Free
53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).					
5301.10	000	Flax, raw or retted	Free		(Free)		
5301.21	000	Flax, broken, scutched, hackled or otherwise processed, but not spun :					
5301.29	000	Broken or scutched	Free		(Free)		
		Other	Free				
	010	- Scoured			(Free)		
	090	- Other			(Free)		
5301.30	000	Flax tow and waste	Free		(Free)		
53.02		True hemp (Cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).					
5302.10	000	True hemp, raw or retted	Free		(Free)		
5302.90	000	Other	Free		(Free)		
53.03		Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).					
5303.10	000	Jute and other textile bast fibres, raw or retted	Free		(Free)		
5303.90	000	Other	Free		(Free)		
53.05		Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).					
5305.00	000		Free		(Free)		
53.06		Flax yarn.					
5306.10	000	Single	9.6%		7.9%	Free	
5306.20	000	Multiple (folded) or cabled	9.6%		7.9%	Free	
53.07		Yarn of jute or of other textile bast fibres of heading 53.03.					
5307.10	000	Single	Free		(Free)		
5307.20	000	Multiple (folded) or cabled	Free		(Free)		
53.08		Yarn of other vegetable textile fibres; paper yarn.					
5308.10	000	Coir yarn	Free		(Free)		
5308.20	000	True hemp yarn	2.4%		2%	Free	
5308.90		Other					
	020	1 Paper yarn	3%		2.5%	Free	
		2 Other	9.6%		7.9%		
	091	- Ramie yarn				1.58%	Free
	092	- Other					
53.09		Woven fabrics of flax.					
		Containing 85 % or more by weight of flax :					
5309.11	000	Unbleached or bleached	16%		10%	2%	Free
5309.19	000	Other	16%		10%	2%	Free
		Containing less than 85 % by weight of flax :					
5309.21	000	Unbleached or bleached	16%		10%	2%	Free
5309.29	000	Other	16%		10%	2%	Free
53.10		Woven fabrics of jute or of other textile bast fibres of heading 53.03.					
5310.10	000	Unbleached	12.8%		10%	Free	
5310.90	000	Other	12.8%		10%	Free	
53.11		Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.					
5311.00							
	010	1 Woven fabrics of ramie	16%		10%	2%	Free
	020	2 Woven fabrics of true hemp or paper yarn	4.2%		3.5%	Free	
	030	3 Other	3%		2.5%	Free	

Appendix 2. Tariff duties on Apparel Products

H.S. code	Description	Tariff rate				
		General	Temporary	WTO	GSP	LDC
61.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.					
6101.20	Of cotton					
010	1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
020	2 Other	14%		10.9%		Free
6101.30	Of man-made fibres					
011	1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
019	- Of synthetic fibres					
019	- Of artificial fibres					
020	2 Other	14%		10.9%		Free
6101.90	Of other textile materials					
010	1 Containing embroidery or lace, or figured	16.8%		8.4%~10.9%		Free
020	2 Other	14%		8.4%~10.9%		Free
61.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04					
6102.10	Of wool or fine animal hair					
010	1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
020	2 Other	14%		10.9%		Free
6102.20	Of cotton					
010	1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
020	2 Other	14%		10.9%		Free
6102.30	Of man-made fibres					
011	1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
011	- Of synthetic fibres					
019	- Of artificial fibres					
021	2 Other	14%		10.9%		Free
021	- Of synthetic fibres					
029	- Of artificial fibres					
6102.90	Of other textile materials					
010	1 Containing embroidery or lace, or figured	16.8%		8.4%		Free
020	2 Other	14%		8.4%		Free
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.					
6103.10	Suits					
100	1 Containing embroidery or lace, or figured	16.8%		8.4%~10.9%		Free
900	2 Other	14%		8.4%~10.9%		Free
6103.22	Ensembles :					
010	Of cotton					
010	1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
020	2 Other	14%		10.9%		Free
6103.23	Of synthetic fibres					
010	1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
020	2 Other	14%		10.9%		Free
6103.29	Of other textile materials					
010	1 Containing embroidery or lace, or figured	16.8%		8.4%~10.9%		Free
090	2 Other	14%		8.4%~10.9%		Free
6103.31	Jackets and blazers :					
010	Of wool or fine animal hair					
010	1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
020	2 Other	14%		10.9%		Free
6103.32	Of cotton					
010	1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
020	2 Other	14%		10.9%		Free
6103.33	Of synthetic fibres					
010	1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
020	2 Other	14%		10.9%		Free
6103.39	Of other textile materials					
010	1 Containing embroidery or lace, or figured	16.8%		8.4%		Free
020	2 Other	14%		8.4%		Free
6103.41	Trousers, bib and brace overalls, breeches and shorts :					
010	Of wool or fine animal hair					
010	1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
020	2 Other	14%		10.9%		Free
6103.42	Of cotton					
010	1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
020	2 Other	14%		10.9%		Free
6103.43	Of synthetic fibres					
010	1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
020	2 Other	14%		10.9%		Free
6103.49	Of other textile materials					
010	1 Containing embroidery or lace, or figured	16.8%		8.4%		Free

61.04	020	2 Other	14%		8.4%		Free
		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.					
		Suits :					
6104.13		Of synthetic fibres					
	010	1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
	020	2 Other	14%		10.9%		Free
6104.19		Of other textile materials					
	010	1 Containing embroidery or lace, or figured	16.8%		8.4%~10.9%		Free
	020	2 Other	14%		8.4%~10.9%		Free
		Ensembles :					
6104.22		Of cotton					
	010	1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
	020	2 Other	14%		10.9%		Free
6104.23		Of synthetic fibres					
	010	1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
	020	2 Other	14%		10.9%		Free
6104.29		Of other textile materials					
	010	1 Containing embroidery or lace, or figured	16.8%		8.4%~10.9%		Free
	020	2 Other	14%		8.4%~10.9%		Free
		Jackets and blazers :					
6104.31		Of wool or fine animal hair					
	010	1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
	020	2 Other	14%		10.9%		Free
6104.32		Of cotton					
	010	1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
	020	2 Other	14%		10.9%		Free
6104.33		Of synthetic fibres					
	010	1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
	020	2 Other	14%		10.9%		Free
6104.39		Of other textile materials					
		1 Containing embroidery or lace, or figured	16.8%		8.4%		Free
	011	- Of artificial fibres					
	019	- Other					
	020	2 Other	14%		8.4%		Free
		Dresses :					
6104.41		Of wool or fine animal hair					
	010	1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
	020	2 Other	14%		10.9%		Free
6104.42		Of cotton					
	010	1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
	020	2 Other	14%		10.9%		Free
6104.43		Of synthetic fibres					
	010	1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
	020	2 Other	14%		10.9%		Free
6104.44		Of artificial fibres					
	010	1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
	020	2 Other	14%		10.9%		Free
6104.49		Of other textile materials					
	010	1 Containing embroidery or lace, or figured	16.8%		8.4%		Free
	020	2 Other	14%		8.4%		Free
		Skirts and divided skirts :					
6104.51		Of wool or fine animal hair					
	010	1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
	020	2 Other	14%		10.9%		Free
6104.52		Of cotton					
	010	1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
	020	2 Other	14%		10.9%		Free
6104.53		Of synthetic fibres					
	010	1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
	020	2 Other	14%		10.9%		Free
6104.59		Of other textile materials					
		1 Containing embroidery or lace, or figured	16.8%		8.4%		Free
	011	- Of artificial fibres					
	019	- Other					
	020	2 Other	14%		8.4%		Free
		Trousers, bib and brace overalls, breeches and shorts :					
6104.61		Of wool or fine animal hair					
	010	1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
	020	2 Other	14%		10.9%		Free
6104.62		Of cotton					
	010	1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
	020	2 Other	14%		10.9%		Free
6104.63		Of synthetic fibres					
	010	1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
	020	2 Other	14%		10.9%		Free

6104.69	Of other textile materials				
010	1 Containing embroidery or lace, or figured	16.8%		8.4%	Free
020	2 Other	14%		8.4%	Free
61.05	Men's or boys' shirts, knitted or crocheted.				
6105.10	Of cotton				
	1 Open shirts, polo shirts and similar shirts				
011	(1)Containing embroidery or lace, or figured	16.8%		10.9%	Free
012	(2)Other	14%		10.9%	Free
020	2 Other	11.2%		7.4%	Free
6105.20	Of man-made fibres				
	1 Open shirts, polo shirts and similar shirts				
	(1)Containing embroidery or lace, or figured	16.8%		10.9%	Free
011	- Of synthetic fibres				
012	- Of artificial fibres				
	(2)Other	14%		10.9%	Free
013	- Of synthetic fibres				
019	- Of artificial fibres				
020	2 Other	11.2%		7.4%	Free
6105.90	Of other textile materials				
	1 Open shirts, polo shirts and similar shirts				
014	(1)Containing embroidery or lace, or figured	16.8%		10.9%	Free
018	(2)Other	14%		10.9%	Free
020	2 Other	11.2%		7.4%	Free
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.				
6106.10	Of cotton				
	1 Blouses, shirt-blouses, open shirts, polo shirts and similar shirts				
011	(1)Containing embroidery or lace, or figured	16.8%		10.9%	Free
012	(2)Other	14%		9.1%	Free
020	2 Other	11.2%		7.4%	Free
6106.20	Of man-made fibres				
	1 Blouses, shirt-blouses, open shirts, polo shirts and similar shirts				
	(1)Containing embroidery or lace, or figured	16.8%		10.9%	Free
011	- Of synthetic fibres				
012	- Of artificial fibres				
	(2)Other	14%		10.9%	Free
013	- Of synthetic fibres				
019	- Of artificial fibres				
020	2 Other	11.2%		7.4%	Free
6106.90	Of other textile materials				
	1 Blouses, shirt-blouses, open shirts, polo shirts and similar shirts				
	(1)Containing embroidery or lace, or figured	16.8%		10.9%	Free
011	- Of wool or fine animal hair				
012	- Other				
	(2)Other	14%		10.9%	Free
013	- Of wool or fine animal hair				
019	- Other				
020	2 Other	11.2%		7.4%	Free
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.				
	Underpants and briefs :				
	Of cotton	11.2%		7.4%	Free
6107.11000					
	Of man-made fibres	11.2%		7.4%	Free
6107.12000					
	Of other textile materials	11.2%		7.4%	Free
6107.19000					
	Nightshirts and pyjamas :				
	Of cotton	11.2%		7.4%	Free
6107.21000					
	Of man-made fibres	11.2%		7.4%	Free
6107.22000					
	Of other textile materials	11.2%		7.4%	Free
6107.29000					
	Other				
	Of cotton				
	1 Bathrobes, dressing gowns and similar articles				
011	(1)Containing embroidery or lace, or figured	16.8%		8.4%	Free
012	(2)Other	14%		8.4%	Free
020	2 Other	11.2%		7.4%	Free
6107.99	Of other textile materials				
	1 Bathrobes, dressing gowns and similar articles				
	(1)Containing embroidery or lace, or figured	16.8%		8.4%	Free
011	(2)Other	14%		8.4%	Free
019					
020	2 Other	11.2%		7.4%	Free
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.				
	Slips and petticoats :				
	Of man-made fibres	11.2%		7.4%	Free
6108.11000					
	Of other textile materials	11.2%		7.4%	Free
6108.19					
010	- Of cotton				
090	- Other				
	Briefs and panties :				
6108.21000	Of cotton	11.2%		7.4%	Free

6108.22	000	Of man-made fibres	11.2%		7.4%		Free
6108.29	000	Of other textile materials	11.2%		7.4%		Free
		Nightdresses and pyjamas :					
6108.31	000	Of cotton	11.2%		7.4%		Free
6108.32	000	Of man-made fibres	11.2%		7.4%		Free
6108.39	000	Of other textile materials	11.2%		7.4%		Free
		Other					
6108.91		Of cotton					
		1 Negliges, bathrobes, dressing gowns and similar articles					
	011	(1)Containing embroidery or lace, or figured	16.8%		8.4%		Free
	012	(2)Other	14%		8.4%		Free
	020	2 Other	11.2%		7.4%		Free
6108.92		Of man-made fibres					
		1 Negliges, bathrobes, dressing gowns and similar articles					
	014	(1)Containing embroidery or lace, or figured	16.8%		8.4%		Free
	018	(2)Other	14%		8.4%		Free
	020	2 Other	11.2%		7.4%		Free
6108.99		Of other textile materials					
		1 Negliges, bathrobes, dressing gowns and similar articles					
	015	(1)Containing embroidery or lace, or figured	16.8%		8.4%		Free
	019	(2)Other	14%		8.4%		Free
	020	2 Other	11.2%		7.4%		Free
61.09		T-shirts, singlets and other vests, knitted or crocheted.					
6109.10		Of cotton					
		1 Of yarns of different colours or printed					
	011	(1)Containing embroidery or lace, or figured	16.8%		10.9%		Free
	012	(2)Other	14%		10.9%		Free
	020	2 Other	11.2%		7.4%		Free
6109.90		Of other textile materials					
		1 Of yarns of different colours or printed					
		(1)Containing embroidery or lace, or figured	16.8%		10.9%		Free
	012	- Of synthetic fibres					
	013	- Of artificial fibres					
	014	- Other					
		(2)Other	14%		10.9%		Free
	016	- Of synthetic fibres					
	017	- Of artificial fibres					
	019	- Other					
		2 Other	11.2%		7.4%		Free
	021	- Of man-made fibres					
	029	- Other					
61.10		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.					
		Of wool or fine animal hair					
6110.11		Of wool					
		1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
	020	2 Other	14%		10.9%		Free
6110.12		Of Kashmir (cashmere) goats					
		1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
	020	2 Other	14%		10.9%		Free
6110.19		Other					
		1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
	020	2 Other	14%		10.9%		Free
6110.20		Of cotton					
		1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
		- Sweat shirts					
	011	- Other					
	019	2 Other	14%				Free
		- Sweat shirts			10.9%		
	021	- Other			9.1%		
	029						
6110.30		Of man-made fibres					
		1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
		- Sweat shirts					
	011	- Other					
		-- Of synthetic fibres					
		--- Acrylic or modacrylic					
	012	---- Acrylic					
	013	---- Modacrylic					
	014	--- Of polyesters					
	015	--- Of other synthetic fibres					
	016	-- Of artificial fibres					
		2 Other	14%				Free
		- Sweat shirts			10.9%		
	021	- Other					
		-- Of synthetic fibres					
		--- Acrylic or modacrylic					
	022	---- Acrylic			9.1%		
	023	---- Modacrylic			10.9%		

	024	--- Of polyesters			10.9%		
	025	--- Of other synthetic fibres			10.9%		
	029	-- Of artificial fibres			10.9%		
6110.90		Of other textile materials					
	010	1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
	020	2 Other	14%		10.9%		Free
61.11		Babies' garments and clothing accessories, knitted or crocheted.					
6111.20		Of cotton					
	150	1 Gloves, mittens and mitts	9%		7.4%		Free
	210	2 Panty hose, tights, stocking, socks, and other hosiery			7.4%		
		(1)Panty hose and tights	11.2%				Free
	295	(2)Other	9%				Free
		3 Other					
	310	(1)Containing embroidery or lace, or figured	16.7%		10.8%		Free
	390	(2)Other	14%		10.8%		Free
6111.30		Of synthetic fibres					
	150	1 Gloves, mittens and mitts	6.4%		5.3%		Free
	210	2 Panty hose, tights, stocking, socks, and other hosiery					
		(1)Panty hose and tights	11.2%		7.4%		Free
	295	(2)Other	8%		6.6%		Free
		3 Other					
	310	(1)Containing embroidery or lace, or figured	16.5%		10.7%		Free
	390	(2)Other	13.6%		10.7%		Free
6111.90		Of other textile materials					
	100	1 Gloves, mittens and mitts	6.4%		5.3%		Free
	210	2 Panty hose, tights, stocking, socks, and other hosiery					
		(1)Panty hose and tights	11.2%		7.4%		Free
	290	(2)Other	6.4%		5.3%		Free
		3 Other					
	910	(1)Containing embroidery or lace, or figured	16.8%		8.4%~10.9%		Free
		(2)Other					
	991	A Of wool or fine animal hair	13%		10.9%		Free
	999	B Other	14%		8.4%		Free
61.12		Track suits, ski suits and swimwear, knitted or crocheted.					
		Track suits :					
6112.11		Of cotton					
	010	1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
	020	2 Other	14%		10.9%		Free
6112.12		Of synthetic fibres					
	010	1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
	020	2 Other	14%		10.9%		Free
6112.19		Of other textile materials					
	010	1 Containing embroidery or lace, or figured	16.8%		8.4%		Free
	020	2 Other	14%		8.4%		Free
6112.20		Ski suits					
		1 Containing embroidery or lace, or figured	16.8%				Free
	011	- Of synthetic fibres			10.9%		
	019	- Other			8.4%		
		2 Other	14%				Free
	021	- Of synthetic fibres			10.9%		
	029	- Other			8.4%		
6112.31		Men's or boys' swimwear :					
		Of synthetic fibres					
	010	1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
	020	2 Other	14%		10.9%		Free
6112.39		Of other textile materials					
	010	1 Containing embroidery or lace, or figured	16.8%		8.4%		Free
	020	2 Other	14%		8.4%		Free
6112.41		Women's or girls' swimwear :					
		Of synthetic fibres					
	010	1 Containing embroidery or lace, or figured	16.8%		10.9%		Free
	020	2 Other	14%		10.9%		Free
6112.49		Of other textile materials					
	010	1 Containing embroidery or lace, or figured	16.8%		8.4%		Free
	020	2 Other	14%		8.4%		Free
61.13		Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.					
6113.00		1 Of fabrics of heading 59.06	6.7%		5.6%		Free
		2 Other	16%		10.4%		Free
	091	- Of the type of articles described in heading 61.01 or 61.02					
	099	- Other					
61.14		Other garments, knitted or crocheted.					
6114.20		Of cotton					
	010	1 Containing embroidery or lace, or figured	16.3%		8.1%		Free
	020	2 Other	12%		8.1%		Free
6114.30		Of man-made fibres					
		1 Containing embroidery or lace, or figured	16.2%		8.1%		Free

011	- Of synthetic fibres				
019	- Of artificial fibres				
	2 Other	13.1%		8.1%	Free
021	- Of synthetic fibres				
029	- Of artificial fibres				
6114.90	Of other textile materials				
	1 Containing embroidery or lace, or figured				
110	(1)Of wool or fine animal hair	16.5%		8.2%	Free
190	(2)Other	14%		8.1%	Free
	2 Other				
910	(1)Of wool or fine animal hair	13.5%		8.2%	Free
990	(2)Other	12.6%		8.1%	Free
61.15	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.				
6115.10	Graduated compression hosiery (for example, stockings for varicose veins)				
100	1 Panty hose and tights	11.2%		7.4%	Free
	2 Other				
910	(1)Of cotton	9%		7.4%	Free
	(2)Of synthetic fibres				
921	A Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	9.6%		7.9%	Free
929	B Other	8%		6.6%	Free
930	(3)Of wool or fine animal hair	6.4%		5.3%	Free
	(4)Of other textile materials				
991	A Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	6.4%		5.3%	Free
999	B Other	6%		5%	Free
	Other panty hose and tights :				
6115.21000	Of synthetic fibres, measuring per single yarn less than 67 decitex	11.2%		7.4%	Free
6115.22000	Of synthetic fibres, measuring per single yarn 67 decitex or more	11.2%		7.4%	Free
6115.29000	Of other textile materials	11.2%		7.4%	Free
6115.30	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex				
100	1 Of synthetic fibres	9.6%		7.9%	Free
200	2 Of cotton	9%		7.4%	Free
900	3 Other	6.4%		5.3%	Free
	Other				
6115.94000	Of wool or fine animal hair	6.4%		5.3%	Free
6115.95000	Of cotton	9%		7.4%	Free
6115.96000	Of synthetic fibres	8%		6.6%	Free
6115.99000	Of other textile materials	6%		5%	Free
61.16	Gloves, mittens and mitts, knitted or crocheted.				
6116.10	Impregnated, coated or covered with plastics or rubber				
	1 Of cotton			7.4%	
	(1)Impregnated, coated or covered with plastics	9%			Free
151	- Knitted or crocheted, directly shaped				
152	- Made up by sewing				
	(2)Other	7.8%			Free
	- Gloves				
161	-- Knitted or crocheted, directly shaped				
162	-- Made up by sewing				
	- Not gloves				Free
163	-- Knitted or crocheted, directly shaped				
164	-- Made up by sewing				
	2 Other			5.3%	
	(1)Impregnated, coated or covered with plastics	6.4%			Free
251	- Knitted or crocheted, directly shaped				
252	- Made up by sewing				
	(2)Other	5.6%			Free
	- Gloves				
261	-- Knitted or crocheted, directly shaped				
262	-- Made up by sewing				
	- Not gloves				Free
263	-- Knitted or crocheted, directly shaped				
264	-- Made up by sewing				
	Other				
6116.91	Of wool or fine animal hair	6.4%		5.3%	Free
015	- Knitted or crocheted, directly shaped				
095	- Made up by sewing				
6116.92	Of cotton	9%		7.4%	Free
015	- Knitted or crocheted, directly shaped				
095	- Made up by sewing				
6116.93	Of synthetic fibres	6.4%		5.3%	Free
015	- Knitted or crocheted, directly shaped				
095	- Made up by sewing				
6116.99	Of other textile materials	6%		5%	Free
015	- Knitted or crocheted, directly shaped				

61.17	095	- Made up by sewing				
		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.				
6117.10		Shawls, scarves, mufflers, mantillas, veils and the like				
		1 Containing embroidery or lace, or figured	16.8%	8.4%		Free
	011	- Of silk or silk waste				
	012	- Of wool or fine animal hair				
	013	- Of synthetic fibres				
	014	- Of artificial fibres				
	019	- Other				
		2 Other	11.2%	8.4%		Free
	091	- Of silk or silk waste				
	092	- Of wool or fine animal hair				
	093	- Of synthetic fibres				
	094	- Of artificial fibres				
	099	- Other				
6117.80		Other accessories				
		1 Impregnated, coated or covered with rubber				
		(1)Of cotton	7.8%	(7.8%)		Free
	014	(2)Other	5.6%	(5.6%)		Free
	015	2 Other				
		(1)Containing embroidery or lace, or figured	16.8%	8.4%		Free
		- Ties, bow ties and cravats				
	111	-- Of silk or silk waste				
	112	-- Of wool or fine animal hair				
	113	-- Of man-made fibres				
	119	-- Other				
	190	- Other				
		(2)Other	11.2%	8.4%		Free
		- Ties, bow ties and cravats				
	911	-- Of silk or silk waste				
	919	-- Other				
	990	- Other				
62.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.				
		Overcoats, raincoats, car-coats, capes, cloaks and similar articles :				
		Of wool or fine animal hair				
		1 Containing furskin	16%	12.8%		Free
	100	2 Other	11.2%	9.1%		Free
	200	Of cotton				
		1 Containing furskin	16%	12.8%		Free
	100	2 Other	11.2%	9.1%		Free
	200	Of man-made fibres				
		1 Containing furskin	16%	12.8%		Free
	100	2 Other	11.2%	9.1%		Free
	200	Of other textile materials				
		1 Containing furskin	16%	12.8%		Free
	100	2 Other	11.2%	9.1%		Free
	200	Other				
		Of wool or fine animal hair				
		1 Containing furskin	16%	12.8%		Free
	100	2 Other	11.2%	9.1%		Free
	200	Of cotton				
		1 Containing furskin	16%	12.8%		Free
	100	2 Other	11.2%	9.1%		Free
	200	Of man-made fibres				
		1 Containing furskin	16%	12.8%		Free
	100	2 Other	11.2%	9.1%		Free
	200	Of other textile materials				
		1 Containing furskin	16%	12.8%		Free
	100	2 Other	11.2%	9.1%		Free
	200	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.				
		Overcoats, raincoats, car-coats, capes, cloaks and similar articles :				
		Of wool or fine animal hair				
		1 Containing furskin	16%	12.8%		Free
	100	2 Other	11.2%	9.1%		Free
	200	Of cotton				
		1 Containing furskin	16%	12.8%		Free
	100	2 Other	11.2%	9.1%		Free
	200	Of man-made fibres				
		1 Containing furskin	16%	12.8%		Free
	100	2 Other	11.2%	9.1%		Free
	200	Of other textile materials				
		1 Containing furskin	16%	12.8%		Free
	100	2 Other	11.2%	9.1%		Free
	200	Other				

6202.91		Of wool or fine animal hair						
	100	1 Containing furskin	16%		12.8%			Free
	200	2 Other	11.2%		9.1%			Free
6202.92		Of cotton						
	100	1 Containing furskin	16%		12.8%			Free
	200	2 Other	11.2%		9.1%			Free
6202.93		Of man-made fibres						
	100	1 Containing furskin	16%		12.8%			Free
	200	2 Other	11.2%		9.1%			Free
6202.99		Of other textile materials						
	100	1 Containing furskin	16%		12.8%			Free
	200	2 Other	11.2%		9.1%			Free
62.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).						
		Suits :						
6203.11		Of wool or fine animal hair						
	100	1 Containing furskin	16%		12.8%			Free
	200	2 Other	11.2%		9.1%			Free
6203.12		Of synthetic fibres						
	100	1 Containing furskin	16%		10%			Free
	200	2 Other	11.2%		9.1%			Free
6203.19		Of other textile materials						
	100	1 Containing furskin	16%		10%			Free
	200	2 Other	11.2%		9.1%			Free
6203.22		Ensembles :						
		Of cotton						
	100	1 Containing furskin	16%		10%			Free
	200	2 Other	11.2%		9.1%			Free
6203.23		Of synthetic fibres						
	100	1 Containing furskin	16%		10%			Free
	200	2 Other	11.2%		9.1%			Free
6203.29		Of other textile materials						
	100	1 Containing furskin	16%		10%			Free
	200	2 Other	11.2%		9.1%			Free
6203.31		Jackets and blazers :						
		Of wool or fine animal hair						
	100	1 Containing furskin	16%		12.8%			Free
	200	2 Other	11.2%		9.1%			Free
6203.32		Of cotton						
	100	1 Containing furskin	16%		12.8%			Free
	200	2 Other	11.2%		9.1%			Free
6203.33		Of synthetic fibres						
	100	1 Containing furskin	16%		12.8%			Free
	200	2 Other	11.2%		9.1%			Free
6203.39		Of other textile materials						
	100	1 Containing furskin	16%		12.8%			Free
	210	- Of artificial fibres	11.2%		9.1%			Free
	290	- Other						
6203.41		Trousers, bib and brace overalls, breeches and shorts :						
		Of wool or fine animal hair						
	100	1 Containing furskin	16%		10%			Free
	200	2 Other	11.2%		9.1%			Free
6203.42		Of cotton						
	100	1 Containing furskin	16%		10%			Free
	200	2 Other	11.2%		9.1%			Free
6203.43		Of synthetic fibres						
	100	1 Containing furskin	16%		10%			Free
	200	2 Other	11.2%		9.1%			Free
6203.49		Of other textile materials						
	100	1 Containing furskin	16%		10%			Free
	210	- Of artificial fibres	11.2%		9.1%			Free
	290	- Other						
62.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).						
		Suits :						
6204.11		Of wool or fine animal hair						
	100	1 Containing furskin	16%		12.8%			Free
	200	2 Other	11.2%		9.1%			Free
6204.12		Of cotton						
	100	1 Containing furskin	16%		10%			Free
	200	2 Other	11.2%		9.1%			Free
6204.13		Of synthetic fibres						
	100	1 Containing furskin	16%		10%			Free
	200	2 Other	11.2%		9.1%			Free
6204.19		Of other textile materials						
	100	1 Containing furskin	16%		10%			Free

	200	2 Other	11.2%		9.1%		Free
		Ensembles :					
6204.21		Of wool or fine animal hair					
	100	1 Containing furskin	16%		10%		Free
	200	2 Other	11.2%		9.1%		Free
6204.22		Of cotton					
	100	1 Containing furskin	16%		10%		Free
	200	2 Other	11.2%		9.1%		Free
6204.23		Of synthetic fibres					
	100	1 Containing furskin	16%		10%		Free
	200	2 Other	11.2%		9.1%		Free
6204.29		Of other textile materials					
	100	1 Containing furskin	16%		10%		Free
	200	2 Other	11.2%		9.1%		Free
		Jackets and blazers :					
6204.31		Of wool or fine animal hair					
	100	1 Containing furskin	16%		12.8%		Free
	200	2 Other	11.2%		9.1%		Free
6204.32		Of cotton					
	100	1 Containing furskin	16%		12.8%		Free
	200	2 Other	11.2%		9.1%		Free
6204.33		Of synthetic fibres					
	100	1 Containing furskin	16%		12.8%		Free
	200	2 Other	11.2%		9.1%		Free
6204.39		Of other textile materials					
	100	1 Containing furskin	16%		12.8%		Free
	200	2 Other	11.2%		9.1%		Free
		Dresses :					
6204.41		Of wool or fine animal hair					
	100	1 Containing furskin	16%		10%		Free
	200	2 Other	11.2%		9.1%		Free
6204.42		Of cotton					
	100	1 Containing furskin	16%		10%		Free
	200	2 Other	11.2%		9.1%		Free
6204.43		Of synthetic fibres					
	100	1 Containing furskin	16%		10%		Free
	200	2 Other	11.2%		9.1%		Free
6204.44		Of artificial fibres					
	100	1 Containing furskin	16%		10%		Free
	200	2 Other	11.2%		9.1%		Free
6204.49		Of other textile materials					
	100	1 Containing furskin	16%		10%		Free
	200	2 Other	11.2%		9.1%		Free
		Skirts and divided skirts :					
6204.51		Of wool or fine animal hair					
	100	1 Containing furskin	16%		10%		Free
	200	2 Other	11.2%		9.1%		Free
6204.52		Of cotton					
	100	1 Containing furskin	16%		10%		Free
	200	2 Other	11.2%		9.1%		Free
6204.53		Of synthetic fibres					
	100	1 Containing furskin	16%		10%		Free
	200	2 Other	11.2%		9.1%		Free
6204.59		Of other textile materials					
	100	1 Containing furskin	16%		10%		Free
	200	2 Other	11.2%		9.1%		Free
		Trousers, bib and brace overalls, breeches and shorts :					
6204.61		Of wool or fine animal hair					
	100	1 Containing furskin	16%		10%		Free
	200	2 Other	11.2%		9.1%		Free
6204.62		Of cotton					
	100	1 Containing furskin	16%		10%		Free
	200	2 Other	11.2%		9.1%		Free
6204.63		Of synthetic fibres					
	100	1 Containing furskin	16%		10%		Free
	200	2 Other	11.2%		9.1%		Free
6204.69		Of other textile materials					
	100	1 Containing furskin	16%		10%		Free
	200	2 Other	11.2%		9.1%		Free
62.05		Men's or boys' shirts.					
6205.20	000	Of cotton	9%		7.4%		Free
6205.30		Of man-made fibres	9%		7.4%		Free
	010	- Of synthetic fibres					
	090	- Other					
6205.90		Of other textile materials	9%				Free
	010	- Of wool or fine animal hair			7.4%		
	090	- Other			(9%)		

62.06		Women's or girls' blouses, shirts and shirt-blouses.				
6206.10		Of silk or silk waste				
	100	1 Containing furskin	16%		10%	Free
		2 Other				
	210	(1)Blouses, shirt-blouses, open shirts and similar shirts	11.2%		10%	Free
	220	(2)Other	9%		(9%)	Free
6206.20		Of wool or fine animal hair				
	100	1 Containing furskin	16%		10%	Free
		2 Other				
	210	(1)Blouses, shirt-blouses, open shirts and similar shirts	11.2%		9.1%	Free
	220	(2)Other	9%		7.4%	Free
6206.30		Of cotton				
	100	1 Containing furskin	16%		10%	Free
		2 Other				
	210	(1)Blouses, shirt-blouses, open shirts and similar shirts	11.2%		9.1%	Free
	220	(2)Other	9%		7.4%	Free
6206.40		Of man-made fibres				
	100	1 Containing furskin	16%		10%	Free
		2 Other				
	210	(1)Blouses, shirt-blouses, open shirts and similar shirts	11.2%		9.1%	Free
	220	(2)Other	9%		7.4%	Free
6206.90		Of other textile materials				
	100	1 Containing furskin	16%		10%	Free
		2 Other				
	210	(1)Blouses, shirt-blouses, open shirts and similar shirts	11.2%		9.1%	Free
	220	(2)Other	9%		7.4%	Free
62.07		Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.				
		Underpants and briefs :				
6207.11	000	Of cotton	9%		7.4%	Free
6207.19	000	Of other textile materials	9%		(9%)	Free
		Nightshirts and pyjamas :				
6207.21	000	Of cotton	9%		7.4%	Free
6207.22	000	Of man-made fibres	9%		7.4%	Free
6207.29	000	Of other textile materials	9%		(9%)	Free
		Other				
6207.91		Of cotton				
	100	1 Containing furskin	16%		10%	Free
		2 Other				
	210	(1)Singlets and other vests	9%		7.4%	Free
	220	(2)Other	11.2%		9.1%	Free
6207.99		Of other textile materials				
	100	1 Containing furskin	16%		10%	Free
		2 Other				
	210	(1)Singlets and other vests	9%		7.4%~(9%)	Free
	220	(2)Other	11.2%		9.1%~10%	Free
62.08		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.				
		Slips and petticoats :				
6208.11	000	Of man-made fibres	9%		7.4%	Free
6208.19	000	Of other textile materials	9%		(9%)	Free
		Nightdresses and pyjamas :				
6208.21	000	Of cotton	9%		7.4%	Free
6208.22	000	Of man-made fibres	9%		7.4%	Free
6208.29	000	Of other textile materials	9%		(9%)	Free
		Other				
6208.91		Of cotton				
	100	1 Containing furskin	16%		10%	Free
		2 Other				
	210	(1)singlets and other vests, briefs and panties	9%		7.4%	Free
	220	(2)Other	11.2%		9.1%	Free
6208.92		Of man-made fibres				
	100	1 Containing furskin	16%		10%	Free
		2 Other				
	210	(1)singlets and other vests, briefs and panties	9%		7.4%	Free
	220	(2)Other	11.2%		9.1%	Free
6208.99		Of other textile materials				
	100	1 Containing furskin	16%		10%	Free
		2 Other				
	210	(1)singlets and other vests, briefs and panties	9%		(9%)	Free
	220	(2)Other	11.2%		10%	Free
62.09		Babies' garments and clothing accessories.				
6209.20		Of cotton				
	150	1 Gloves, mittens and mitts; panty hose, tights, stockings, socks and other hosiery	7.8%		6.5%	Free
		2 Other				
	210	(1)Containing furskin	16%		10%	Free

		(2)Other						
	221	A Accessories	9%			7.4%	5.92%	Free
	222	B Other	11.2%			9.1%		Free
6209.30		Of synthetic fibres						
	150	1 Gloves, mittens and mitts; panty hose, tights, stockings, socks and other hosiery	7.8%			6.5%	Free	
		2 Other						
	210	(1)Containing furskin	16%			10%		Free
		(2)Other						
	221	A Accessories	9%			7.4%	5.92%	Free
	222	B Other	11.2%			9.1%		Free
6209.90		Of other textile materials						
	150	1 Gloves, mittens and mitts; panty hose, tights, stockings, socks and other hosiery	7.8%			6.5%	Free	
		2 Other						
	210	(1)Containing furskin	16%			10%		Free
		(2)Other						
	221	A Accessories	9%			7.4%	5.92%	Free
		B Other						
	291	(a)Of wool or fine animal hair	9%			7.4%		Free
	299	(b)Other	11.2%			9.1%		Free
62.10		Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.						
6210.10		Of fabrics of heading 56.02 or 56.03						
	100	1 Containing furskin	16%			10%		Free
		2 Other	11.2%			9.1%		Free
	210	- Of man-made fibres						
	290	- Other						
6210.20		Other garments, of the type described in subheadings 6201.11 to 6201.19						
	100	1 Containing furskin	16%			10%		Free
	200	2 Other	11.2%			9.1%		Free
6210.30		Other garments, of the type described in subheadings 6202.11 to 6202.19						
	100	1 Containing furskin	16%			10%		Free
	200	2 Other	11.2%			9.1%		Free
6210.40		Other men's or boys' garments						
	100	1 Containing furskin	16%			10%		Free
	200	2 Other	11.2%			9.1%		Free
6210.50		Other women's or girls' garments						
	100	1 Containing furskin	16%			10%		Free
	200	2 Other	11.2%			9.1%		Free
62.11		Track suits, ski suits and swimwear; other garments.						
		Swimwear :						
		Men's or boys'						
	010	- Of cotton	11.2%			9.1%		Free
	090	- Other						
		Women's or girls'						
6211.12	000		11.2%			9.1%		Free
6211.20		Ski suits						
		1 Containing furskin	16%			12.8%		Free
	110	- Men's or boys'						
	190	- Women's or girls'						
		2 Other	11.2%			9.1%		Free
	310	- Men's or boys'						
	390	- Women's or girls'						
		Other garments, men's or boys' :						
		Of cotton						
	100	1 Containing furskin	16%			10%		Free
	200	2 Other	11.2%			9.1%		Free
6211.33		Of man-made fibres						
	100	1 Containing furskin	16%			12.8%		Free
	200	2 Other	11.2%			9.1%		Free
6211.39		Of other textile materials						
	100	1 Containing furskin	16%			10%		Free
	200	2 Other	11.2%			9.1% ~ 10%		Free
		Other garments, women's or girls' :						
		Of wool or fine animal hair						
	100	1 Containing furskin	16%			10%		Free
	200	2 Other	11.2%			9.1%		Free
6211.42		Of cotton						
	100	1 Containing furskin	16%			10%		Free
	200	2 Other	11.2%			9.1%		Free
6211.43		Of man-made fibres						
	100	1 Containing furskin	16%			12.8%		Free
	200	2 Other	11.2%			9.1%		Free
6211.49		Of other textile materials						
	100	1 Containing furskin	16%			10%		Free
		2 Other	11.2%			10%		Free
	210	- Of silk						
	290	- Other						

62.12	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.				
6212.10000	Brassières	8.5%	8.4%	Free	
6212.20000	Girdles and panty-girdles	8.5%	8.3%	Free	
6212.30000	Corselettes	8.5%	8%	Free	
6212.90000	Other	8.5%	8.4%	Free	
62.13	Handkerchiefs.				
6213.20000	Of cotton	6.7%	(6.7%)	1.34%	Free
6213.90	Of other textile materials				
010	1 Of flax or ramie	9%	(9%)	1.8%	Free
	2 Other	6.4%			
091	- Of silk or silk waste		(6.4%)	1.28%	Free
099	- Other		5.3%	1.06%	Free
62.14	Shawls, scarves, mufflers, mantillas, veils and the like.				
6214.10	Of silk or silk waste				
100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones or pearls	6.6%	(6.6%)	Free	
	2 Other	8%			
210	- Containing embroidery or consisting wholly or partly of lace		(8%)	Free	
290	- Other		(8%)	Free	
6214.20	Of wool or fine animal hair				
100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones or pearls	6.6%	5.4%	Free	
200	2 Other	8%	6.6%	Free	
6214.30	Of synthetic fibres				
100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones or pearls	6.6%	5.4%	Free	
200	2 Other	11.2%	9.1%	Free	
6214.40	Of artificial fibres				
100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones or pearls	6.6%	5.4%	Free	
200	2 Other	11.2%	9.1%	Free	
6214.90	Of other textile materials				
100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones or pearls	6.6%	5.4%	Free	
	2 Other				
210	(1)Of cotton	11.2%	9.1%	Free	
	(2)Other				
221	A Containing embroidery or consisting wholly or partly of lace	8%	6.6%	Free	
222	B Other	5.3%	4.4%	Free	
62.15	Ties, bow ties and cravats.				
6215.10	Of silk or silk waste	13.4%	(13.4%)	Free	
010	- With outer surface of silk only				
090	- Other				
6215.20000	Of man-made fibres	13.4%	8.4%	Free	
6215.90000	Of other textile materials	13.4%	8.4%	Free	
62.16	Gloves, mittens and mitts.	7.8%	6.5%	Free	
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.				
6217.10	Accessories	9%	(9%)		
	- Belts			7.2%	Free
011	-- Silk obi (width not less than 30 cm, length not less than 4 m)				
019	-- Other				
025	- Socks			Free	
090	- Other			7.2%	Free
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.				
4203.10	Articles of apparel				
100	1 Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	40%	16%		
200	2 Other	12.5%	10%		
4203.21	Gloves, mittens and mitts				
100	Specially designed for use in sports				
	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	40%	16%		
	2 Other	12.5%	(12.5%)		
210	- In baseball				
290	- Other				
4203.29	Other				
	1 Containing furskin or combined or trimmed with precious metal,	40%			

		metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko				
	110	- Of leather			14%	
	190	- Of composition leather			16%	
	200	2 Other	10%		(10%)	
4203.30		Belts and bandoliers				
	100	1 Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	40%		16%	
	200	2 Other	12.5%		(12.5%)	
4203.40		Other clothing accessories				
	100	1 Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	40%		16%	
	200	2 Other	12.5%		10%	
43.03		Articles of apparel, clothing accessories and other articles of furskin.				
4303.10		Articles of apparel and clothing accessories	20%		(20%)	
		- Articles of apparel				
	011	-- Of furskin of sheep or goat				12% Free
	012	-- Of furskin of rabbit or hare				12% Free
	013	-- Of furskin of mink				12% Free
	014	-- Of furskin of fox				
	019	-- Other				
		- Clothing accessories				
	091	-- Of furskin of sheep, goat, rabbit or hare				12% Free
	099	-- Other				
4303.90		Other	20%		(20%)	
	010	- Of furskin of sheep, goat, rabbit or hare				
	090	- Other				12% Free
42.02		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle -cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.				
		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers				
4202.11		With outer surface of leather, of composition leather or of patent leather				
	100	1 Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semiprecious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	20%		16%	12.8% Free
	200	2 Other	12.5%		10%	8% Free
4202.12		With outer surface of plastics or of textile materials				
	100	1 Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semiprecious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	20%		16%	12.8% Free
	210	2 Other (1)With outer surface of plastic sheeting or textile materials	10%		8%	6.4% Free
	220	(2)Other	5.8%		4.6%	3.68% Free
4202.19	000	Other	4.1%		(4.1%)	0.82% Free
4202.21		Handbags, whether or not with shoulder strap, including those without handle				
		With outer surface of leather, of composition leather or of patent leather				
		1 Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty				
	110	(1)Of leather or of patent leather	17.5%		14%	11.2% Free
	120	(2)Other	20%		16%	12.8% Free
		2 Other				
	210	(1)Of leather or of patent leather	10%		8%	6.4% Free
	220	(2)Other	12.5%		10%	8% Free

4202.22	100	With outer surface of plastic sheeting or of textile materials 1 Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	20%		16%	12.8%	Free
	200	2 Other	10%		8%	6.4%	Free
4202.29	000	Other	10%		8%	6.4%	Free
4202.31		Articles of a kind normally carried in the pocket or in the handbag With outer surface of leather, of composition leather or of patent leather					
	100	1 Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	20%		16%	12.8%	Free
	200	2 Other	12.5%		10%	8%	Free
4202.32		With outer surface of plastic sheeting or of textile materials					
	100	1 Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	20%		16%	12.8%	Free
	200	2 Other	10%		8%	6.4%	Free
4202.39	000	Other	4.1%		(4.1%)	0.82%	Free
4202.91	000	Other With outer surface of leather, of composition leather or of patent leather	12.5%		10%	8%	Free
4202.92	000	With outer surface of plastic sheeting or of textile materials	10%		8%	6.4%	Free
4202.99		Other					
	020	1 Of wood	3.2%		2.7%	0.54%	Free
	010	2 Of ivory, of bone, of tortoise-shell, of horn, of antlers, of coral, of mother-of-pearl or of other animal carving material	4.1%		3.4%	0.68%	Free
	090	3 Other	5.8%		4.6%	0.92%	Free
64.03		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.					
		Sports footwear :					
6403.12		Ski-boots, cross-country ski footwear and snowboard boots					
	010	1 With outer soles of rubber, leather or composition leather	27%		(27%)		Free
	090	2 Other	30%		(30%)		Free
6403.19		Other					
	010	1 With outer soles of rubber, leather or composition leather	27%		(27%)		Free
	090	2 Other	30%		(30%)		Free
6403.20		Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	60% or 4,800 yen/pair, whichever is the greater				Free
		- House footwear					
	011	-- For "the pooled quota"		24%	(24%)		
	012	-- Other			30% or 4,300 yen/pair, whichever is the greater		
		- Other					
	021	-- For "the pooled quota"		21.6%	(21.6%)		
	022	-- Other			30% or 4,300 yen/pair, whichever is the greater		
6403.40		Other footwear, incorporating a protective metal toe-cap	60% or 4,800 yen/pair, whichever is the greater				Free
		- With outer soles of rubber, leather or composition leather					
	011	-- For "the pooled quota"		21.6%	(21.6%)		
	012	-- Other			30% or 4,300		

				yen/pair, whichever is the greater		
	021	- Other				
		-- For "the pooled quota"	24%	(24%)		
	022	-- Other			30% or 4,300 yen/pair, whichever is the greater	
6403.51		Other footwear with outer soles of leather : Covering the ankle				
		1 House footwear	60% or 4,800 yen/pair, whichever is the greater			Free
	011	- For "the pooled quota"		24%	(24%)	
	012	- Other			30% or 4,300 yen/pair, whichever is the greater	
		2 Other				
	021	(1)Footwear for gymnastics, athletics or similar activities	27%		(27%)	Free
		(2)Other	60% or 4,800 yen/pair, whichever is the greater			Free
	022	- For "the pooled quota"		21.6%	(21.6%)	
	029	- Other			30% or 4,300 yen/pair, whichever is the greater	
6403.59		Other				
		1 Slippers or other house footwear				
	011	(1)Slippers	30%		(30%)	Free
		(2)Other	60% or 4,800 yen/pair, whichever is the greater			Free
	012	- For "the pooled quota"		24%	(24%)	
	019	- Other			30% or 4,300 yen/pair, whichever is the greater	
		2 Other				
	020	(1)Footwear for gymnastics, athletics or similar activities	27%		(27%)	Free
		(2)Other	60% or 4,800 yen/pair, whichever is the greater			Free
		- For "the pooled quota"		21.6%	(21.6%)	
	044	-- With an insole over 19cm				
	045	--- For men				
	049	--- For women				
		-- Other				
		- Other				
		-- With an insole over 19cm			30% or 4,300 yen/pair, whichever is the greater	
	104	--- For men				
	105	--- For women				
		-- Other				
	111	--- Footwear made on a base or platform of wood not having an inner sole or a protective metal toe-cop			30% or 4,300 yen/pair, whichever is the greater	
	119	--- Other			30% or 2,400 yen/pair, whichever is the greater	
6403.91		Other footwear :				
		Covering the ankle				
		1 Footwear with outer soles of rubber or composition leather (excluding house footwear)				
	011	(1)Footwear for gymnastics, athletics or similar activities	27%		(27%)	Free
		(2)Other	60% or 4,800 yen/pair, whichever is the greater			Free
	012	- For "the pooled quota"		21.6%	(21.6%)	
	019	- Other			30% or 4,300	

				yen/pair, whichever is the greater		
	2 Other					
021	(1)Footwear for gymnastics, athletics or similar activities	30%		(30%)		Free
	(2)Other	60% or 4,800 yen/pair, whichever is the greater				Free
022	- For "the pooled quota"		24%	(24%)		
029	- Other			30% or 4,300 yen/pair, whichever is the greater		
6403.99	Other					
	1 Footwear with outer soles of rubber or composition leather (excluding Slippers and other house footwear)					
011	(1)Footwear for gymnastics, athletics or similar activities	27%		(27%)		Free
	(2)Other	60% or 4,800 yen/pair, whichever is the greater				Free
	- For "the pooled quota"		21.6%	(21.6%)		
	-- With an insole over 19cm					
012	--- For men					
013	--- For women					
014	-- Other					
	- Other					
	-- With an insole over 19cm				30% or 4,300 yen/pair, whichever is the greater	
015	--- For men					
016	--- For women					
	-- Other					
031	--- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap				30% or 4,300 yen/pair, whichever is the greater	
039	--- Other				30% or 2,400 yen/pair, whichever is the greater	
	2 Other					
021	(1)Slippers; Footwear for gymnastics, athletics or similar activities	30%		(30%)		Free
	(2)Other	60% or 4,800 yen/pair, whichever is the greater				Free
022	- For "the pooled quota"		24%	(24%)		
029	- Other				30% or 4,300 yen/pair, whichever is the greater	
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.					
	Footwear with outer soles of rubber or plastics :					
6404.11000	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	10%		8%		Free
6404.19	Other					
	1 With uppers containing furskin					
	(1)With the uppers of leather in part (excluding slippers)	60% or 4,800 yen/pair, whichever is the greater				Free
111	- For "the pooled quota"		24%	(24%)		
119	- Other				30% or 4,300 yen/pair, whichever is the greater	
190	(2)Other	30%		(30%)		Free
	2 Other	10%				Free
210	- Jikatabi			6.7%		
220	- Canvas shoes			6.7%		
290	- Other			8%		