## **U.S.-Japan Trade Agreement**

## **Fats and Oils**

**Overview:** In 2023, the United States exported over \$24 million of oil and non-dairy fat products to Japan, making Japan the #15 overseas market. The United States accounted for nearly three percent of Japan's total imports of edible non-dairy fats and oils. The years below correspond to Japan's fiscal year beginning April 1.

Product Name Japan Customs HS Code		Base Rate	Year 6 (2024)	Year 7 (2025)	Year 8 (2026)	Final Tariff (Year)	2023 Imports From U.S.
Safflower oil, crude* 151211210, 151211220	Acid value>0.6	8.5 yen/kg	Free		Free (2019)	\$9,950,096	
	Other	10.4 yen/kg	Free		Free (2023)	\$0	
Other processed oil and fat (excl. hydrogenated) 151790900		21.3%	Free			Free (2023)	\$8,638,530
Soybean oil, crude* 150710100	Acid value>0.6	10.9 yen/kg	Free			Free (2023)	\$2,076,869
150710200	Other	13.2 yen/kg	Free			Free (2023)	\$0
Margarine, excl. liquid margarine 151710000		29.8%	Free			Free (2023)	\$388,398
Linseed oil, crude* 151511000		Greater of 5.0% or 5.5 yen/kg	Free			Free (2023)	\$378,435
Castor oil and its fractions* 151530000		4.5%	Free			Free (2019)	\$42,424
Pig fat (incl. lard, excl. that of heading 02.09 and 15.03) 150110200, 150120200		8.5 yen/kg	Free			Free (2023)	\$19,354
Poultry fats (excl. poultry fat in 02.09) 150190000		6.4%	Free			Free (2019)	\$9,656
Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared 150300000		4.3%	Free			Free (2019)	\$0
Sunflower oil, crude* 151211110, 151211120	Acid value>0.6	8.5 yen/kg	Free			Free (2023)	\$0
	Other	10.4 yen/kg	Free			Free (2023)	\$0
Cottonseed oil and its fractions* 151221090 151229090	Crude	8.5 yen/kg	Free		Free (2023)	\$0	
	Other	8.5 yen/kg	1.89 yen/kg	0.94 yen/kg	Free	Free (2026)	\$0
Rice bran oil and fractions* 151590420		10.4 yen/kg	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	Free (2028)	\$0

<sup>\*</sup>not chemically modified

**Market Considerations:** Japan's fat and oil market is price-driven. While imports of oilseeds are generally duty-free, oil imports have been subject to special tariffs. Therefore, most vegetable oil has been produced from imported oilseeds crushed in Japan. Exceptions include palm, coconut and olive oils which are tariff-free and have seen imports increase over the past 20 years. The growing market share of non-traditional vegetable oils reflects growing health consciousness of Japanese consumers. Imports of animal fats have been stable.

**Additional Resources:** Further information is available at <a href="www.usdajapan.org">www.usdajapan.org</a>. For additional questions, please contact the USDA Agricultural Trade Office at <a href="atotokyo@usda.gov">atotokyo@usda.gov</a>, Tel: 81-3-3224-5115.