| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1001.19 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 1001191010 | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and barley produced by the cabinet order provided in subitem 3 of paragraph 1 of Article 45 of the Law | | | | | | | | | | | | | | | | | | | | | | | | |
| | – For the tariff rate quota in Japan's Schedule to the WTO Agreement | Free | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| | – Other | Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement | TRQ | TRQ-5 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |