| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1103.20.590 | - Other | | X | The originating goods classified under this tariff line belong to the subheading 1103.20, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 1103.20.910. | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 1103.20.600 | 6 Other | 17.0% | B7 | | 14.9% | 12.8% | 10.6% | 8.5% | 6.4% | 4.3% | 2.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 11.04 | Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground | | | | | | | | | | | | | | | | | | | | | | | | |
| | Rolled or flaked grains | | | | | | | | | | | | | | | | | | | | | | | | |
| 1104.12.000 | Of oats | 12.0% | B5 | | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |