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
1904.10.239	- Other		X	The originating goods classified under this tariff line belong to the subheading 1904.10, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 1904.10.231.																					
1904.10.300	3 Other	16.3%	B10		14.8%	13.3%	11.9%	10.4%	8.9%	7.4%	5.9%	4.4%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1904.20	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals																								
1904.20.100	1 Breakfast cereals	11.5%	B7		10.1%	8.6%	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Prepared foods containing not less than 50% by weight of those obtained by merely swelling of rice, wheat, triticale or barley																								
	(1) Of rice																								