Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion		
	Coffee, roasted		
090121.000	Not decaffeinated	12.0%	EIF
090122.000	Decaffeinated	12.0%	EIF
0901.90	Other		
090190.200	2 Coffee substitutes containing coffee	12.0%	EIF
09.02	Tea, whether or not flavored		
090210.000	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	17.0%	B6
0902.30	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg		
090230.010	- Black tea	12.0%	B6
090230.090	- Other	17.0%	B6
0902.40	Other black tea (fermented) and other partly fermented tea		
	2 Other		
090240.210	(1) Black tea	3.0%	EIF
09.03			
090300.000	Maté	12.0%	B6
09.04	Pepper of the genus *Piper*; dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta*		
	Pepper		
0904.11	Neither crushed nor ground		
090411.100	1 Put up in containers for retail sale	3.0%	EIF
0904.12	Crushed or ground		
090412.100	1 Put up in containers for retail sale	3.0%	EIF
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices		
	Ginger		
0910.12	Crushed or ground		
	2 Other		
	(2) Other		
091012.299	- Other	2.5%	EIF
	Other spices		
0910.91	Mixtures referred to in Note 1 (b) to this Chapter		
	2 Other		
091091.210	(1) Put up in containers for retail sale	3.6%	EIF
10.01	Wheat and meslin		
	Durum wheat		
1001.11	Seed		

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
100111.010	- 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 others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		
	-- For the tariff rate quota in Japan’s Schedule to the WTO Agreement	Free Subject to an import mark-up in accordance with Japan’s Schedule to the WTO Agreement	JPM1
	-- Other	Free Subject to an import mark-up in accordance with Japan’s Schedule to the WTO Agreement	TRQ-JP2
1001.19	Other		
100119.010	- 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 others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		
	-- For the tariff rate quota in Japan’s Schedule to the WTO Agreement	Free Subject to an import mark-up in accordance with Japan’s Schedule to the WTO Agreement	JPM1
	-- Other	Free Subject to an import mark-up in accordance with Japan’s Schedule to the WTO Agreement	TRQ-JP2
	Other		