(e) For the purposes of TRQ-9, "maximum import mark-up to set the minimum selling price" means the maximum amount that MAFF, or its successor, may add to the amount paid for goods when it sets the minimum selling price at or above which MAFF, or its successor, shall not reject a bid in an SBS tender unless the tender amount in the SBS tender is fully subscribed through higher bids.

(f) The difference between the amount paid by the purchaser in an SBS transaction for goods and the amount paid by MAFF, or its successor, for the goods shall be retained by MAFF, or its successor, as the import mark-up for the goods, which can be more than the maximum import mark-up to set the minimum selling price but shall not exceed the amount permitted for the goods under Japan's Schedule to the WTO Agreement.

11. TRQ-10: Malt

(a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (c) that shall be duty-free is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	185,700
For the second year and for each subsequent year, the aggregate quota quantity shall remain at 185,700 metric tonnes.	

(b) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.

(c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 110710.029 and 110720.020.