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	As from 19th year
100191.019	-- Other		Xq1																				
	- Other																						
100191.091	-- Meslin		X																				
100191.099	-- Other		X																				
1001.99	Other																						
	- 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																						
100199.011	-- Meslin		Xq1																				
	-- Other																						
100199.016	--- For feeding purposes		Xq1																				
100199.019	--- Other		Xq1																				
	- Other																						
100199.091	-- Meslin		X																				
	-- Other																						
100199.096	--- For feeding purposes																						
	---- Intended for use as materials for fodder and feed under the supervision of the customs administration	55 yen/kg	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	---- Other		X																				
100199.099	--- Other		X																				
10.03	Barley																						
1003.10	Seed																						
100310.010	- 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		Xq1																				
100310.090	- Other		X																				
1003.90	Other																						