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
	- 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																						
100390.011	-- For feeding purposes		Xq1																				
100390.019	-- Other		Xq1																				
	- Other																						
100390.091	-- For feeding purposes																						
	--- Intended for use as materials for fodder and feed under the supervision of the customs administration	39 yen/kg	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Other		X																				
100390.099	-- Other		X																				
10.05	Maize (corn)																						
1005.90	Other																						
	2 Other																						
	- Other than that in application of the paragraph 1 of Article 13 of the Customs Tariff Law (Law No. 54 of 1910)																						
	-- For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import																						
100590.091	--- Intended for use in the manufacture of corn starch		Xq2																				
100590.095	--- For feeding purposes, stipulated by a cabinet order		Xq2																				
100590.092	--- Intended for use in the manufacture of corn flakes, ethyl alcohol or distilled alcoholic beverages		Xq2																				
100590.099	-- Other		X	S																			
10.06	Rice																						
1006.10	Rice in the husk (paddy or rough)																						