| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1104.29.410 | - 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 | | | | | | | | | | | | | | | | | | | | |
| 1104.29.490 | - Other | | X | | | | | | | | | | | | | | | | | | | | |
| | 4 Other | | | | | | | | | | | | | | | | | | | | | | |
| 1104.29.310 | - - Of buckwheat | 17.0% | B5 | | 8.5% | 5.7% | 2.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 1104.30.000 | Germ of cereals, whole, rolled, flaked or ground | 17.0% | R5 | | 14.7% | 13.9% | 13.1% | 12.4% | 11.6% | 10.8% | 10.0% | 9.3% | 8.5% | 8.5% | 8.5% | 8.5% | 8.5% | 8.5% | 8.5% | 8.5% | 8.5% | 8.5% | 8.5% |
| 11.05 | Flour, meal, powder, flakes, granules and pellets of potatoes | | | | | | | | | | | | | | | | | | | | | | |
| 1105.10.000 | Flour, meal and powder | 20.0% | B7 | | 12.5% | 10.0% | 7.5% | 5.0% | 2.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 1105.20.000 | Flakes, granules and pellets | 20.0% | B5 | | 10.0% | 6.7% | 3.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 11.06 | Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8 | | | | | | | | | | | | | | | | | | | | | | |
| 1106.10.000 | Of the dried leguminous vegetables of heading 07.13 | 13.6% | B10 | | 9.9% | 8.7% | 7.4% | 6.2% | 4.9% | 3.7% | 2.5% | 1.2% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 1106.20 | Of sago or of roots or tubers of heading 07.14 | | | | | | | | | | | | | | | | | | | | | | |
| | - Of manioc | | | | | | | | | | | | | | | | | | | | | | |
| 1106.20.190 | - - Other | 15.0% | R5 | | 13.0% | 12.3% | 11.6% | 10.9% | 10.2% | 9.5% | 8.9% | 8.2% | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% |
| 1106.20.200 | - Other | 21.3% | B5 | | 10.7% | 7.1% | 3.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 1106.30 | Of the products of Chapter 8 | | | | | | | | | | | | | | | | | | | | | | |
| | - Flour, meal and powder of bananas | | | | | | | | | | | | | | | | | | | | | | |
| 1106.30.190 | - - Other | 15.0% | B5 | | 7.5% | 5.0% | 2.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 1106.30.200 | - Other | 15.0% | B5 | | 7.5% | 5.0% | 2.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 11.07 | Malt, whether or not roasted | | | | | | | | | | | | | | | | | | | | | | |
| 1107.10 | Not roasted | | | | | | | | | | | | | | | | | | | | | | |