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
	- 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 Note : The tariff quota shall be calculated on the basis of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions (hereinafter in this heading referred to as "the Pooled Quota").																						
1107.10.011	-- Fumigated with peat		Xq2																				
1107.10.021	-- Other		Xq2																				
	- Other																						
1107.10.019	-- Fumigated with peat	21.30 yen/kg	B10		15.49 yen/kg	13.55 yen/kg	11.62 yen/kg	9.68 yen/kg	7.75 yen/kg	5.81 yen/kg	3.87 yen/kg	1.94 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1107.10.029	-- Other		X																				
1107.20	Roasted																						
1107.20.010	- For "the Pooled Qiota"		Xq2																				
1107.20.020	- Other		X																				
11.08	Starches, inulin																						
	Starches																						
1108.11	Wheat starch																						
1108.11.010	- 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																				
1108.12	Maize (corn) starch																						
1108.11.090	- Other		X																				