| Tariff Line | Description | Base Rate | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Year 6 | Year 7 | Year 8 | Year 9 | Year 10 | Year 11 | Year 12 | Year 13 | Year 14 | Year 15 | Year 16 | Year 17 | Year 18 | Year 19 | Year 20 | Year 21 and Subsequent Years | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 110320.410 | - Imported by Japanese Government according to Article 42 of the Law for Stabilisation 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 the 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 | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | |
| 110320.490 | - Other | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | |
| | 5 Of triticale | | | | | | | | | | | | | | | | | | | | | | | |
| 110320.510 | - Imported by Japanese Government according to Article 42 of the Law for Stabilisation 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 the 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 | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | |
| 110320.590 | - Other | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | |
| 110320.600 | 6 Other | 17.0 % | 15.5 % | 13.9 % | 12.4 % | 10.8 % | 9.3 % | 7.7 % | 6.2 % | 4.6 % | 3.1 % | 1.5 % | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| **11.04** | **Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground** | | | | | | | | | | | | | | | | | | | | | | | |
| | Rolled or flaked grains | | | | | | | | | | | | | | | | | | | | | | | |
| 110412.000 | Of oats | 12.0 % | 10.9 % | 9.8 % | 8.7 % | 7.6 % | 6.5 % | 5.5 % | 4.4 % | 3.3 % | 2.2 % | 1.1 % | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| **1104.19** | **Of other cereals** | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Of wheat or triticale | | | | | | | | | | | | | | | | | | | | | | | |
| | [1] Of wheat | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff Line | Description | Base Rate | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Year 6 | Year 7 | Year 8 | Year 9 | Year 10 | Year 11 | Year 12 | Year 13 | Year 14 | Year 15 | Year 16 | Year 17 | Year 18 | Year 19 | Year 20 | Year 21 and Subsequent Years | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 110419.111 | - Imported by Japanese Government according to Article 42 of the Law for Stabilisation 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 the 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 | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | |
| 110419.119 | - Other | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | |
| | [2] Of triticale | | | | | | | | | | | | | | | | | | | | | | | |
| 110419.121 | - Imported by Japanese Government according to Article 42 of the Law for Stabilisation 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 the 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 | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | |
| 110419.129 | - Other | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | |
| | 2 Of maize (corn) or rice | | | | | | | | | | | | | | | | | | | | | | | |
| 110419.210 | (1) Of maize (corn) | 21.3 % | 19.4 % | 17.4 % | 15.5 % | 13.6 % | 11.6 % | 9.7 % | 7.7 % | 5.8 % | 3.9 % | 1.9 % | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| | (2) Of rice | | | | | | | | | | | | | | | | | | | | | | | |