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
110419.250	- Imported by Japanese Government according to Article 30 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 31 of the Law or imported with certification of the Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110419.290	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	3 Of barley																							
110419.410	- 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	
110419.490	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
110419.300	4 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	
	Other worked grains (for example, hulled, pearled, sliced or kibbled)																							
110422.000	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	
1104.23	**Of maize (corn)**																							
110423.010	1 Intended for use in the manufacture of cornflakes	16.2 %	15.2 %	14.2 %	13.2 %	12.2 %	11.1 %	10.1 %	9.1 %	8.1 %	7.1 %	6.1 %	5.1 %	4.1 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand

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
110423.010	1 Intended for use in the manufacture of cornflakes		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
110423.090	2 Other	18.0 %	16.9 %	15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	9.0 %	7.9 %	6.8 %	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
110423.090	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
1104.29	**Of other cereals**																							
	1 Of wheat or triticale																							
	[1] Of wheat																							
110429.111	- 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	
110429.119	- 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																							