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
190190.179	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	(3) "Mochi" (rice-cake), "dango" or other similar rice products, excluding a kind used as infant food or dietetic purpose																							
	[1] Containing not more than 30 % by weight of rice																							
	[i] Containing added sugar																							
190190.583	1 Containing not more than 15 % by weight of sucrose		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190190.585	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190190.586	[ii] Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	[2] Other																							
190190.587	- Imported by the 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 the Japanese Government in response to a joint application by seller to and purchaser from the 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	
190190.588	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Other																							
	(1) Food preparations of goods of headings 04.01 to 04.04																							
	A Containing added sugar																							
	(a) Containing less than 50 % by weight of sucrose																							

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
190190.211	- Foods, the largest single ingredient of which is sugar by weight	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	28.0 %	Treatment for ASEAN, Australia, and New Zealand
190190.211	- Foods, the largest single ingredient of which is sugar by weight		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	- Other																							
190190.216	-- Whipped cream in pressurised containers	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	Treatment for ASEAN, Australia, and New Zealand
190190.216	-- Whipped cream in pressurised containers		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
190190.217	-- Other	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	Treatment for ASEAN, Australia, and New Zealand
190190.217	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
190190.219	(b) Other	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	Treatment for ASEAN, Australia, and New Zealand
190190.219	(b) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	B Other																							
190190.221	- Whipped cream in pressurised containers	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand