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
19.03																								
190300.000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	9.6 %	8.7 %	7.9 %	7.0 %	6.1 %	5.2 %	4.4 %	3.5 %	2.6 %	1.7 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
19.04	**Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included**																							
1904.10	**Prepared foods obtained by the swelling or roasting of cereals or cereal products**																							
190410.010	1 Breakfast cereals other than obtained by merely the swelling or roasting of rice, wheat, triticale or barley		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Prepared foods containing not less than 50 % by weight of those obtained by merely swelling or roasting of rice, wheat, triticale or barley																							
	(1) Of rice																							
190410.211	- 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	
190410.212	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	(2) Of wheat and triticale																							

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
190410.221	- Imported by the 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 the Japanese Government in response to a joint application by seller to and purchaser from the 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	
190410.229	- 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																							
190410.231	- Imported by the 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 the Japanese Government in response to a joint application by seller to and purchaser from the 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	
190410.239	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
190410.300	3 Other	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	16.3 %	Treatment for ASEAN, Australia, and New Zealand
190410.300	3 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
1904.20	**Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals**																							
190420.100	1 Breakfast cereals		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	