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
190490.120	- 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	
190490.130	- 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																							
190490.210	- 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	
190490.290	- 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																							
190490.310	- 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	
190490.390	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	

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
190490.400	4 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
19.05	**Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products**																							
190510.000	Crispbread	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
190510.000	Crispbread		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
190520.000	Gingerbread and the like	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	
	Sweet biscuits; waffles and wafers																							
190531.000	Sweet biscuits	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	20.4 %	Treatment for ASEAN, Australia, and New Zealand
190531.000	Sweet biscuits		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
190532.000	Waffles and wafers	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	18.0 %	Treatment for ASEAN, Australia, and New Zealand
190532.000	Waffles and wafers		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
190540.000	Rusks, toasted bread and similar toasted products	9.0 %	8.4 %	7.9 %	7.3 %	6.8 %	6.2 %	5.6 %	5.1 %	4.5 %	3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
190540.000	Rusks, toasted bread and similar toasted products		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea