

Overview: In 2023, the United States exported \$759 million of wheat and wheat products to Japan, making Japan the #3 overseas market for U.S. wheat. The United States accounted for 40 percent of Japan's total wheat imports. The years below correspond to Japan's fiscal year beginning April 1.

Product Name Japan Customs HS Code		Base Rate	Year 6 (2024)	Year 7 (2025)	Year 8 (2026)	Final Tariff (Year)	2023 Imports from U.S.
Food Wheat 100111010, 101119010, 100191011, 100191019, 100199011, 100199019, 100860210	Group 1: Dark Northern Spring, Hard Red Winter, Western White (in CSQ and WTO quota)	Max. 45.2 yen/kg	Max. 11.1 yen/kg	Max. 10.2 yen/kg	Max. 9.4 yen/kg	Max. 9.4 yen/kg (2026)	\$769,332,934
	Group 2: All other classes of wheat (in CSQ only; imports under WTO quota subject to Group 1 rates)	Max. 45.2 yen/kg	Max. 10.4 yen/kg	Max. 9.4 yen/kg	Max. 8.5 yen/kg	Max. 8.5 yen/kg (2026)	
Pastry and cake (contain sugar/no sugar) 190590319/190590329		25.5%/ 21.3%	Free			Free (2023)	\$28,124,057
Spaghetti and Macaroni 190219093, 190219094		30.00 yen/kg	16.00 yen/kg	14.00 yen/kg	12.00 yen/kg	12.0 yen/kg (2026)	\$26,585,778
Mixes, doughs and cake mixes for bakery 190120222, 190120232, 190120235, 190120243		16.0%, 23.8%, 24.0%	Immediate elimination (within CSQ)			Free (2019)	\$10,311,811
Biscuits, cookies, crackers (contain sugar/no sugar) 190590312 /190590322		15.0%/ 13.0%	Free			Free (2023)	\$8,944,651
Bread and rusks 190540000, 190590100		9.0%	1.1%	Free		Free (2025)	\$6,320,629
Other pasta (uncooked) 190219099		34.00 yen/kg	19.46 yen/kg	17.38 yen/kg	15.3 yen/kg	15.3 yen/kg (2026)	\$548,719
Stuffed pasta (not containing sugar) 190220220		21.3%	7.7%	5.8%	3.8%	Free (2028)	\$392,327
Chilled/frozen pizza (containing sugar) 190590313		24.0%	5.3%	2.6%	Free	Free (2026)	\$204,046
Couscous 190240000		24.00 yen/kg	8.73 yen/kg	6.55 yen/kg	4.36 yen/kg	Free (2028)	\$54,494
Other pasta (instant noodles, pasta not containing sugar)/(pasta containing sugar) 190230210, 190230290/190230100		21.3%/ 23.8%	7.7%/ 8.6%	5.8%/ 6.4%	3.8%/ 4.3%	Free (2028)	\$17,376
Pasta, not stuffed, containing eggs 190211000		30.00 yen/kg	6.67 yen/kg	3.33 yen/kg	Free	Free (2026)	\$2,251
Waffles and wafers 190532000		18.0%	4.0%	2.0%	Free	Free (2026)	\$0
Crispbread/gingerbread 190510000/190520000		9.0%/ 18.0%	3.2%/ 6.5%	2.4%/ 4.9%	1.6%/ 3.2%	Free (2028)	\$0

Country Specific Quotas (CSQs): Japan established a CSQ for food wheat growing from 120,000 to 150,000 MT by 2024. Japan also established a duty-free CSQ for mixes, doughs, and cake mixes growing from 10,800 to 12,000 MT by 2023.

Market Considerations: U.S. food wheat is a key ingredient in Japanese bakery and noodle production. This agreement provides tariff parity with competing food wheat suppliers such as Australia and Canada. It also gives the United States a tariff advantage over Turkey, one of the leading pasta suppliers. Pasta is the primary wheat product imported by Japan.

Additional Resources: Further information is available at www.usdajapan.org. For additional questions, please contact the USDA Agricultural Trade Office at atotokyo@usda.gov, Tel: 81-3-3224-5115.