



Treaty Series

*Treaties and international agreements
registered
or filed and recorded
with the Secretariat of the United Nations*

VOLUME 627

Recueil des Traités

*Traités et accords internationaux
enregistrés
ou classés et inscrits au répertoire
au Secrétariat de l'Organisation des Nations Unies*

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***Treaties and international agreements registered
or filed and recorded with the Secretariat
of the United Nations***

VOLUME 627

1968

**Annex A — No. 814 (LV)
(continued)**

TABLE OF CONTENTS

I

*Treaties and international agreements
registered on 8 February 1968*

	<i>Page</i>
ANNEX A. Ratifications, accessions, prorogations, etc., concerning treaties and international agreements registered with the Secretariat of the United Nations	
No. 814. General Agreement on Tariffs and Trade:¹	
LV. Geneva (1967) Protocol² to the General Agreement on Tariffs and Trade (with annex). Done at Geneva, on 30 June 1967:	
ANNEX—Schedules of Contracting Parties and the European Economic Community (<i>continued</i>):	
XXXVIII.—Japan.	17

¹ United Nations, *Treaty Series*, Vol. 55, p. 187; for subsequent actions relating to this Agreement, see references in Cumulative Indexes Nos. 1 to 7, as well as Annex A in volumes 551, 557, 567, 570, 572, 590, 591, 595, 596, 609, 620, 621, 622, 623, 624, 625 and 626.

² United Nations, *Treaty Series*, Vol. 620.

***Traités et accords internationaux enregistrés
ou classés et inscrits au répertoire au Secrétariat
de l'Organisation des Nations Unies***

VOLUME 627

1968

**Annexe A — N° 814 (LV)
(suite)**

TABLE DES MATIÈRES

I

*Traités et accords internationaux
enregistrés le 8 février 1968*

Pages

ANNEXE A. *Ratifications, adhésions, prorogations, etc., concernant des traités et accords internationaux enregistrés au Secrétariat de l'Organisation des Nations Unies*

N° 814. Accord général sur les tarifs douaniers et le commerce¹:

LV. Protocole de Genève (1967)² annexé à l'Accord général sur les tarifs douaniers et le commerce (avec annexe). Fait à Genève, le 30 juin 1967:

ANNEXE — Listes des Parties contractantes et de la Communauté économique européenne (*suite*):

XXXVIII — Japon 17

¹ Nations Unies, *Recueil des Traités*, vol. 55, p. 187; pour tous faits ultérieurs concernant cet Accord, voir les références données dans les Index cumulatifs n°s 1 à 7, ainsi que l'Annexe A des volumes 551, 557, 567, 570, 572, 590, 591, 595, 596, 609, 620, 621, 622, 623, 624, 625 et 626.

² Nations Unies, *Recueil des Traités*, vol. 620.

NOTE BY THE SECRETARIAT

Under Article 102 of the Charter of the United Nations every treaty and every international agreement entered into by any Member of the United Nations after the coming into force of the Charter shall, as soon as possible, be registered with the Secretariat and published by it. Furthermore, no party to a treaty or international agreement subject to registration which has not been registered may invoke that treaty or agreement before any organ of the United Nations. The General Assembly by resolution 97 (I) established regulations to give effect to Article 102 of the Charter (see text of the regulations, Vol. 76, p. XVIII).

The terms "treaty" and "international agreement" have not been defined either in the Charter or in the regulations, and the Secretariat follows the principle that it acts in accordance with the position of the Member State submitting an instrument for registration that so far as that party is concerned the instrument is a treaty or an international agreement within the meaning of Article 102. Registration of an instrument submitted by a Member State, therefore, does not imply a judgement by the Secretariat on the nature of the instrument, the status of a party or any similar question. It is the understanding of the Secretariat that its action does not confer on the instrument the status of a treaty or an international agreement if it does not already have that status and does not confer on a party a status which it would not otherwise have.

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Unless otherwise indicated, the translations of the original texts of treaties, etc., published in this *Series* have been made by the Secretariat of the United Nations.

NOTE DU SÉCRÉTARIAT

Aux termes de l'Article 102 de la Charte des Nations Unies, tout traité ou accord international conclu par un Membre des Nations Unies après l'entrée en vigueur de la Charte sera, le plus tôt possible, enregistré au Secrétariat et publié par lui. De plus, aucune partie à un traité ou accord international qui aurait dû être enregistré mais ne l'a pas été ne pourra invoquer ledit traité ou accord devant un organe des Nations Unies. Par sa résolution 97 (I), l'Assemblée générale a adopté un règlement destiné à mettre en application l'Article 102 de la Charte (voir texte du règlement, vol. 76, p. XIX).

Le terme "traité" et l'expression "accord international" n'ont été définis ni dans la Charte ni dans le règlement et le Secrétariat a pris comme principe de s'en tenir à la position adoptée à cet égard par l'Etat Membre qui a présenté l'instrument à l'enregistrement, à savoir que pour autant qu'il s'agit de cet Etat comme partie contractante l'instrument constitue un traité ou un accord international au sens de l'Article 102. Il s'ensuit que l'enregistrement d'un instrument présenté par un Etat Membre n'implique, de la part du Secrétariat, aucun jugement sur la nature de l'instrument, le statut d'une partie ou toute autre question similaire. Le Secrétariat considère donc que les actes qu'il pourrait être amené à accomplir ne confèrent pas à un instrument la qualité de "traité" ou d'"accord international" si cet instrument n'a pas déjà cette qualité, et qu'ils ne confèrent pas à une partie un statut que, par ailleurs, elle ne posséderait pas.

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Sauf indication contraire, les traductions des textes originaux des traités, etc., publiés dans ce *Recueil* ont été établies par le Secrétariat de l'Organisation des Nations Unies.

NOTES TO SCHEDULE XXXVIII - JAPAN

1. Except as is otherwise provided herein, the rate specified in the fourth column (hereinafter referred to as "the final rate") for each product provided for herein shall be effective from 1 January 1972.
2. Subject to paragraph 3, the rates for such product which shall be effective during the eighteen months commencing on 1 July 1968 (hereinafter referred to for staging purposes as the "first and second years"), and during the third and fourth years commencing on 1 January of 1970 and 1971 respectively, shall be the final rates therefor increased by 60 per cent, 40 per cent and 20 per cent respectively, of the difference between the base rate and the final rate.
3. The Government of Japan reserves the right, subject only to the provisions of the first sentence of paragraph 5(b) of the Protocol to which this Schedule is attached and in exceptional circumstances, to begin the implementation of its Schedule on a date after 1 July 1968, but not later than 1 September 1968: Provided that it shall make effective two fifths of the total reduction to the final rate on that date, one fifth of the total reduction on a date which precedes 1 January 1970 by twice the number of days by which the two fifths reduction was delayed after 1 July

- 11 -

1968, and two fifths of the total reduction in two equal instalments on 1 January of 1971 and 1972.

4. The final rates marked with one asterisk shall become effective on 1 July 1968 or on such date as may be determined pursuant to paragraph 3 above.
5. With regard to the final rates marked with two asterisks, the staging of tariff reduction shall, notwithstanding the provisions of paragraphs 2 and 3 above, be as follows:

12.01-1 Soya beans

Base Rate of Duty				Concession
	1st and 2nd years	3rd year	4th year	Rate of Duty
13%	3 yen 84 sen/kg	3 yen 36 sen/kg	2 yen 88 sen/kg	2 yen 40 sen/kg

ex 51.01-1 Nylon yarn (continuous), not put up for
retail sale, of a weight not exceeding
0.5 g/m

Base Rate of Duty				Concession
	1st and 2nd years	3rd year	4th year	Rate of Duty
24%	20%	17.5%	15%	12.5%

ex 61.01-2 Dresses, suits and overcoats, not used,
of cotton

Base Rate of Duty				Concession
	1st and 2nd years	3rd year	4th year	Rate of Duty
21%	21%	20.5%	19%	17.5%

- 111 -

<u>ex 61.01-2</u>	<u>Dresses, suits and overcoats, not used, of wool or wool mixed with other fibres</u>				
Base Rate of Duty	1st and 2nd years	3rd year	4th year	Concession Rate of Duty	
22.5%	22%	20.5%	19%	17.5%	
<u>ex 61.02-2(2)</u>	<u>Dresses, suits and overcoats, not used, of cotton</u>				
Base Rate of Duty	1st and 2nd years	3rd year	4th year	Concession Rate of Duty	
21%	21%	20.5%	19%	17.5%	
<u>ex 61.02-2(2)</u>	<u>Dresses, suits and overcoats, not used, of wool or wool mixed with other fibres</u>				
Base Rate of Duty	1st and 2nd years	3rd year	4th year	Concession Rate of Duty	
22.5%	22%	20.5%	19%	17.5%	
<u>ex 74.01-2(2)</u>	<u>Other unwrought copper; excluding those unalloyed, containing more than 95% by weight of copper</u>				
Base Rate of Duty	1st and 2nd years	3rd year	4th year	Concession Rate of Duty	
30 yen/kg	25 yen 80 sen/kg	25 yen 20 sen/kg	24 yen 60 sen/kg	24 yen/kg	

- iv -

ex 79.01-1(1)A Unwrought zinc, unalloyed, containing more than 97% by weight of zinc, not more than 70 yen/kg in value for customs duty

Base Rate of Duty	1st and 2nd years	3rd year	4th year	Concession Rate of Duty
For each kilogram, 12 yen plus a half of the difference between 70 yen and the value for customs duty	For each kilogram, 11 yen plus a half of the difference between 70 yen and the value for customs duty	For each kilogram, 10 yen plus a half of the difference between 70 yen and the value for customs duty	For each kilogram, 9 yen plus a half of the difference between 70 yen and the value for customs duty	For each kilogram, 8 yen plus a half of the difference between 70 yen and the value for customs duty

ex 79.01-1(1)A Other unwrought zinc, unalloyed, containing more than 97% by weight of zinc

Base Rate of Duty	1st and 2nd years	3rd year	4th year	Concession Rate of Duty
12 yen/kg	11 yen/kg	10 yen/kg	9 yen/kg	8 yen/kg

79.01-1(2)B Unwrought zinc, alloyed, containing not more than 3% by weight of aluminium

Base Rate of Duty	1st and 2nd years	3rd year	4th year	Concession Rate of Duty
12 yen/kg	12 yen/kg	12 yen/kg	11 yen/kg	10 yen/kg

However, in case where the Government of Japan begins the implementation of its Schedule on a date after 1 July 1968,

- v -

as is provided for in paragraph 3 above, the rate for the first and second years shall become effective on that date, and the rate for the third year shall become effective on a date which precedes 1 January 1970 by twice the number of days by which the implementation of the rate for the first and second years was delayed after 1 July 1968.

6. The final rate for 87.02-1(1) "Motor vehicles for the transport of persons, not more than 270 cm in wheel base" may, subject to certain conditions to be met by a participant concerning motor vehicles for the transport of persons, be reduced to 20%. The Director General of the General Agreement shall be notified of such reduction by the Government of Japan.
7. The following additional concession shall be granted, on the conditions (1) that the United States eliminate the American selling price system of valuation on (i) clams other than razor clams (Siliqua patula) in airtight containers (Item No. 114.05 of the U.S. Tariff Schedules) and (ii) gloves, knit, not of lace or net and not ornamented, of wool, valued not over \$1.75 per dozen pairs (Item No. 704.55 of the U.S. Tariff Schedules) and (2) that the base rate for the tariff reductions with respect to the products referred to in (1) above

- vi -

shall be not more than 12.5 cents per net pound for those valued not over 40 cents per net pound and not more than 20% ad valorem based upon the methods of valuation provided for in section 402 of the U.S. Tariff Act of 1930 for those valued over 40 cents per net pound, and with respect to the products referred to in (11) above shall be not more than 40 cents per pound plus 35% ad valorem based upon the methods of valuation provided for in section 402 of the U.S. Tariff Act of 1930:

<u>Tariff Item</u> <u>Number</u>	<u>Description of Product</u>	<u>Base Rate</u> <u>of Duty</u>	<u>Concession</u> <u>Rate of Duty</u>
ex 68.06	Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up:		
	1. Abrasive paper	15%	10%

The additional concession mentioned above is subject to paragraphs 1, 2 and 3 above and shall come into effect by a written notice to be given by the Government of Japan to the Director General of the General Agreement indicating such entry into effect on a day before the lapse of thirty days after the Government of Japan receives a written notice from the Government of the United States that the above conditions have been met; except that it shall

- vii -

not come into effect if the above written notice has not been received by the Government of Japan by 1 January 1969, unless otherwise agreed by the two Governments.

8. In the event that the European Economic Community increases rates of duty on items designated (c1) in Schedule XL annexed to the Geneva (1967) Protocol and that other participants modify their concessions as a result thereof, the Government of Japan may modify its concessions, by a written notice to the Director-General of the General Agreement, to the extent that the benefits accruing to Japan from concessions granted within the framework of the Sixth Round of Trade Negotiations will be impaired or nullified.

^{1/}United Nations, Treaty Series, Vol. 628.

Note concernant la liste XXXVIII - Japon

1. Sauf disposition contraire de la présente note, le taux figurant dans la quatrième colonne (dénommé ci-après le "taux final") en regard de chaque produit mentionné dans la présente liste prendra effet le 1er janvier 1972.

2. Sous réserve des dispositions du paragraphe 3, les taux concernant un produit donné seront applicables pendant la période de 18 mois commençant le 1er juillet 1968 (dénommée ci-après dans les tableaux d'échelonnement "première et deuxième années") et pendant les troisième et quatrième années commençant respectivement les 1er janvier 1970 et 1971, et seront les taux finals augmentés respectivement de 60 p. 100, 40 p. 100 et 20 p. 100 de l'écart existant entre le taux de base et le taux final.

3. Le Gouvernement japonais se réserve le droit, sous réserve toutefois des dispositions de la première phrase du paragraphe 5 b) du Protocole auquel la présente liste est annexée et dans des circonstances exceptionnelles, de n'appliquer les taux indiqués dans sa liste qu'à une date postérieure au

1er juillet 1968 mais antérieure au 1er septembre 1968, étant entendu qu'à cette date il appliquera deux cinquièmes de la réduction totale nécessaire pour arriver au taux final, qu'à une date antérieure au 1er janvier 1970 d'un nombre de jours double du nombre de jours écoulés entre le 1er juillet 1968 et la date de la réduction des deux cinquièmes précitée, il procédera à une nouvelle réduction représentant un cinquième de ladite réduction totale, et qu'enfin, au 1er janvier des années 1971 et 1972, il appliquera, en deux tranches égales, les deux cinquièmes restants de cette même réduction totale.

4. Les taux finals marqués d'un astérisque entreront en vigueur le 1er juillet 1968 ou à une date fixée conformément aux dispositions du paragraphe 3 ci-dessus.

5. En ce qui concerne les taux finals marqués de deux astérisques, l'échelonnement de la réduction tarifaire sera, nonobstant les dispositions des paragraphes 2 et 3 ci-dessus, celui qui figure ci-après :

<u>12.01-1</u>	<u>Fèves de soja</u>			
Taux de base du droit	Première et deuxième années	Troisième année	Quatrième année	Taux du droit concedé
13 p. 100	3 yen et 84 sen	3 yen et	2 yen et	2 yen et 40 sen
	le kilo	36 sen	88 sen	le kilo
		le kilo	le kilo	
<u>ex. 51.01-1</u>	<u>Fil de nylon (continu) non conditionné pour la vente au détail, d'un poids inférieur ou égal à 0,5 g le mètre</u>			
Taux de base du droit	Première et deuxième années	Troisième année	Quatrième année	Taux du droit concedé
24 p. 100	20 p. 100	17,5 p. 100	15 p. 100	12,5 p. 100
<u>ex. 61.01-2</u>	<u>Vêtements de dessus non usagés en coton</u>			
Taux de base du droit	Première et deuxième années	Troisième année	Quatrième année	Taux du droit concedé
21 p. 100	21 p. 100	20,5 p. 100	19 p. 100	17,5 p. 100
<u>ex. 61.01-2</u>	<u>Vêtements de dessus non usagés, en laine ou en laine et autres fibres textiles mélangées</u>			
Taux de base du droit	Première et deuxième années	Troisième année	Quatrième année	Taux du droit concedé
22,5 p. 100	22 p. 100	20,5 p. 100	19 p. 100	17,5 p. 100

<u>ex. 61.02-2 (2)</u>	<u>Vêtements de dessus, non usagés, en coton</u>			
Taux de base du droit	Première et deuxième années	Troisième année	Quatrième année	Taux du droit concedé
21 p. 100	21 p. 100	20,5 p. 100	19 p. 100	17,5 p. 100
<u>ex. 61.02-2 (2)</u>	<u>Vêtements de dessus, non usagés, en laine ou en laine et autres fibres textiles mélangées</u>			
Taux de base du droit	Première et deuxième années	Troisième année	Quatrième année	Taux du droit concedé
22,5 p. 100	22 p. 100	20,5 p. 100	19 p. 100	17,5 p. 100
<u>ex. 74.01-2 (2)</u>	<u>Autre cuivre brut; à l'exclusion des cuivres sans alliage renfermant plus de 95 p. 100 de leur poids de cuivre</u>			
Taux de base du droit	Première et deuxième années	Troisième année	Quatrième année	Taux du droit concedé
30 yen le kilo	25 yen et 80 sen le kilo	25 yen et 20 sen le kilo	24 yen et 60 sen le kilo	24 yen le kilo

ex. 79.01-1 (1)A Zinc brut, sans alliage, renfermant plus de 97 p. 100 de son poids de zinc, dont la valeur retenue pour l'application des droits de douane n'excède pas 70 yen le kilo

Taux de base du droit	Première et deuxième années	Troisième année	Quatrième année	Taux du droit concédé
Pour chaque kilogramme,	Pour chaque kilogramme,	Pour chaque kilogramme,	Pour chaque kilogramme,	Pour chaque kilogramme,
12 yen plus la moitié de l'écart entre 70 yen et la valeur retenue pour l'application des droits de douane	11 yen plus la moitié de l'écart entre 70 yen et la valeur retenue pour l'application des droits de douane	10 yen plus la moitié de l'écart entre 70 yen et la valeur retenue pour l'application des droits de douane	9 yen plus la moitié de l'écart entre 70 yen et la valeur retenue pour l'application des droits de douane	8 yen plus la moitié de l'écart entre 70 yen et la valeur retenue pour l'application des droits de douane

ex 79.01-1 (1)A Autre zinc brut, sans alliage, renfermant plus de 97 p. 100 de son poids de zinc

Taux de base du droit	Première et deuxième années	Troisième année	Quatrième année	Taux du droit concédé
12 yen le kilo	11 yen le kilo	10 yen le kilo	9 yen le kilo	8 yen le kilo

79.01-i (2)BAlliage de zinc brut dont la teneur en aluminium
n'excède pas 3 p. 100 en poids

Taux de base du droit	Première et deuxième années	Troisième année	Quatrième année	Taux du droit concedé
12 yen le kilo	12 yen le kilo,	12 yen le kilo	11 yen le kilo	10 yen le kilo

Toutefois, dans le cas où le Gouvernement japonais commencerait à appliquer sa liste à une date postérieure au 1er juillet 1968, en vertu des dispositions du paragraphe 3 ci-dessus, le taux fixé pour les première et deuxième années entrerait en vigueur à cette date, et le taux fixé pour la troisième année entrerait en vigueur à une date antérieure au 1er juillet 1970 d'un nombre de jours double du nombre de jours écoulés entre le 1er juillet 1968 et la date d'application du taux fixé pour la première et la deuxième année.

6. Le taux final en regard de la position 87.02-1 (1) "voitures automobiles pour le transport de personnes, dont l'empattement n'excède pas 270 centimètres" pourra être ramené à 20 p. 100, sous réserve de certaines conditions à remplir par le participant intéressé en ce qui concerne les voitures automobiles pour le transport des personnes. Le Gouvernement japonais avisera le Directeur général de l'Accord général d'une telle réduction du droit.

7. A la condition que 1) les Etats-Unis abrogent le système d'évaluation au prix de vente américain en ce qui concerne i) les palourdes, à l'exception des solens (siliqua patula), en récipients hermétiquement fermés (position N° 114.05 des listes tarifaires des Etats-Unis) et ii) les gants tricotés, autres que de dentelle ou de filet, sans garniture, en laine, et dont la valeur n'excède pas 1,75 dollar la douzaine de paires (position N° 704.55 des listes tarifaires des Etats-Unis) et que 2) le taux de base retenu pour l'application des réductions tarifaires en ce qui concerne les produits mentionnés ci-dessus sous la rubrique i) n'excède pas 12,5 cents la livre nette pour ce qui est des palourdes dont la valeur ne dépasse pas 40 cents la livre nette, et n'excède pas 20 p. 100 ad valorem, selon les méthodes d'évaluation établies au paragraphe 402 de la Loi tarifaire américaine de 1930, pour ce qui est des palourdes dont la valeur dépasse 40 cents la livre nette, et, en ce qui concerne les produits figurant à la rubrique ii) ci-dessus, ce taux de base n'excède pas 40 cents la livre augmentés de 35 p. 100 ad valorem selon les méthodes d'évaluation établies au paragraphe 402 de la Loi tarifaire américaine de 1930, les concessions supplémentaires suivantes pourront être accordées :

<u>Position tarifaire</u>	<u>Désignation du produit</u>	<u>Taux de base du droit</u>	<u>Taux du droit concedé</u>
ex. 68.06	Abrasif artificiel en poudre ou en grain appliqué sur tissus, papier carton et autres matières, même découpés, cousus ou autrement assemblés :		
	1. Papier abrasif	15 p. 100	10 p. 100

La concession* additionnelle susvisée s'entend sous réserve des dispositions des paragraphes 1, 2 et 3 ci-dessus et entrera en vigueur, sur communication écrite donnée par le Gouvernement japonais au Directeur général de l'Accord général, moins de trente jours après que le Gouvernement japonais aura reçu du Gouvernement des Etats-Unis une note écrite l'informant que les conditions énumérées plus haut ont été remplies; cependant, cette concession ne prendra pas effet si le Gouvernement japonais n'a pas reçu la note écrite susmentionnée le 1er janvier 1969 au plus tard, sauf accord contraire des deux Gouvernements.

8. Dans le cas où la Communauté économique européenne relèverait le taux des droits frappant les articles en regard desquels figure la mention (c1) dans la liste ^{1/}XI annexée au Protocole de Genève (1967) et où les autres participants modifieraient leurs concessions en conséquence, le Gouvernement japonais serait fondé à modifier ses concessions, par note écrite adressée au Directeur général de l'Accord général, dans la mesure où les avantages que procurent au Japon les concessions accordées dans le cadre de la Sixième Conférence de négociations commerciales s'en trouveraient amoindris ou annulés.

^{1/} Nations Unies, Recueil des Traités, vol. 628.

SCHEDULE XXXVIII - JAPAN

This schedule is authentic only in the English language

PART IMost-Favoured-Nation Tariff

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 1</u>		
ex 01.01	Live horses, asses, mules and hinnies:		
	Asses, mules and hinnies	Free	Free
ex 01.02	Live animals of the bovine species:		
	Buffaloes	Free	Free
01.04	Live sheep and goats:		
	1. Sheep	Free	Free
	2. Goats	Free	Free
01.05	Live poultry, that is to say, fowls, ducks, geese, turkeys and guinea fowls:		
	1. Fowls	Free	Free
	2. Other	Free	Free
ex 01.06	Other live animals:		
	2. Monkeys	Free	Free
	3. Rabbits, hares and minks	Free	Free
	4. Bees	Free	Free
	5. Other	10%	Free

- 2 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
<u>CHAPTER 2</u>			
ex 02.01	Meat and edible offals of the animals falling within heading No. 01.01, 01.02, 01.03 or 01.04, fresh, chilled or frozen: 3. Other	10%	7.5%
ex 02.02	Dead poultry (that is to say, fowls, ducks, geese, turkeys and guinea fowls) and edible offals thereof (except liver), fresh, chilled or frozen: Turkeys, with or without feathers, internal organs, heads or feet, excluding those cut into pieces	20%	15%
02.03	Poultry liver, fresh, chilled, frozen, salted or in brine	10%	5%
02.04	Other meat and edible meat offals, fresh, chilled or frozen: 1. Meat and meat offals, of whale 2. Other	Free 10%	Free 5%

- 3 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 03.01	<p style="text-align: center;"><u>CHAPTER 3</u></p> <p>Fish, fresh (live or dead), chilled or frozen:</p> <p>1. Aquarium or ornamental fish</p> <p>2. Other:</p> <p>ex (2) Other:</p> <p style="padding-left: 40px;">Other than the following: Nishin (genus "Clupea") and hard roes thereof, Tara (genus "Gadus", genus "Theragra" and genus "Merluccius") and hard roes thereof, Buri (genus "Seriola"), Saba (genus "Scomber"), Iwashi (genus "Etrumeus", genus "Sardinops" and genus "Engraulis"), Aji (genus "Trachurus" and genus "Decapterus") and Samma (genus "Cololabis")</p>	<p style="text-align: center;">10%</p> <p style="text-align: center;">10%</p>	<p style="text-align: center;">5%</p> <p style="text-align: center;">5%</p>
ex 03.02	<p>Fish, salted, in brine, dried or smoked:</p> <p>ex 1. Hard roes:</p> <p style="padding-left: 40px;">Other than those of Nishin (genus "Clupea")</p>		

- 4 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 03.02 (con.)	or Tara (genus "Gadus", genus "Theragra" and genus "Merluccius")	15%	7.5%
ex 03.03	Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water: 1. Shrimps, prawns and lobsters: ex (1) Fresh (live or dead), chilled or frozen: Live (2) Other	10%	5%
		15%	7.5%

- 5 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 04.05	<p style="text-align: center;"><u>CHAPTER 4</u></p> <p>Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not:</p> <p>1. Eggs in shell:</p> <p style="padding-left: 40px;">(1) For hatching</p>	Free	Free

- 6 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 5</u>		
05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair	Free	Free
05.03	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material	Free	Free
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof:		
	1. Guts	Free	Free
	2. Other	Free	Free
05.05	Fish waste	Free	Free
05.06	Sinews and tendons; parings and similar waste, of raw hides or skins	Free	Free
ex 05.08	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products:		
	2. Other	Free	Free
ex 05.09	Horns, antlers, hooves, nails, claws and beaks of animals, unworked or simply prepared but not cut to shape, and waste and powder of these products; whale-bone and the like, unworked or simply prepared but not cut to shape, and hair and waste of these products:		
	Other than hooves	Free	Free

- 7 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
05.10	Ivory, unworked or simply prepared but not cut to shape; powder and waste of ivory:		
	1. Elephants' tusks	Free	Free
	2. Rhinoceros horns	Free	Free
	3. Other	Free	Free
05.11	Tortoise-shell (shells and scales), unworked or simply prepared but not cut to shape; claws and waste of tortoise-shell:		
	1. Bekko	Free	Free
	2. Other	Free	Free
ex 05.12	Coral and similar substances, unworked or simply prepared but not otherwise worked; shells, unworked or simply prepared but not cut to shape; powder and waste of shells:		
	2. Other	Free	Free
ex 05.13	Natural sponges: Less than 3,600 yen/kg in value for customs duty	10%	5%
05.14	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; animal products, fresh, chilled or frozen, or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products:		

- 8 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession. Rate of Duty
05.14 (con.)	1. Musk	Free	Free
	2. Gall stone	Free	Free
	3. Other	10%	5%
ex 05.15	Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption:		
	1. Fertile fish eggs for hatching	Free	Free
	2. Silkworm eggs	Free	Free
	3. Animal semen	Free	Free
	4. Dead animals which can be used only as fertilisers	Free	Free
	ex 5. Other:		
	Other than dried blood	5%	2.5%

- 9 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 6</u>		
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower	Free	Free
06.02	Other live plants, including trees, shrubs, bushes, roots, cuttings and slips	Free	Free
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	10%	5%

- 10 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 07.01	<u>CHAPTER 7</u>		
	Vegetables, fresh or chilled: Other than onions	10%	5%
ex 07.05	Dried leguminous vegetables, shelled, whether or not skinned or split:		
	3. Green beans ("Phaseolus hirsutus")	Free	Free

- 11 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 8</u>		
ex 08.01	Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not:		
	1. Bananas:		
	(2) Dried	20%	10%
	4. Other:		
	Cashew nuts	20%	5%
	Other	20%	10%
ex 08.02	Citrus fruit, fresh or dried:		
	ex 1. Lemons and limes:		
	Dried	20%	10%
ex 08.03	Figs, fresh or dried:		
	2. Dried:		
	In can, bottle or pot, not more than 10 kg each including container	20%	10%
	Other	15%	10%
ex 08.04	Grapes, fresh or dried:		
	ex 2. Dried:		
	In can, bottle or pot, not more than 10 kg each including container	20%	10%

- 12 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 08.05	Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not:		
	3. Bitter almonds	Free	Free
	ex 4. Other:		
	Sweet almonds	15%	10%
	Hazelnuts	20%	10%
ex 08.06	Apples, pears and quinces, fresh:		
	Pears and quinces	20%	10%
08.07	Stone fruit, fresh	20%	10%
08.08	Berries, fresh	20%	10%
08.12	Fruit, dried, other than that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05:		
	Prunes	15%	10%
	Other	20%	15%
08.13	Peel of melons and citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions	5%	2.5%

- 13 -

SCHEDULE XXXVIII - JAPANPAKT I - (continued)

Tariff Item Number	Description of Products	Base rate of Duty	Concession Rate of Duty
	<u>CHAPTER 9</u>		
ex 09.01	Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion:		
	1. Coffee:		
	(1) Coffee beans, unroasted	30%	Free*
	2. Coffee husks and skins	5%	Free
	3. Coffee substitutes	35%	20%
ex 09.02	Tea:		
	1. Black tea:		
	(2) Waste, excluding those fit for beverage	5%	Free
	2. Other:		
	(1) Waste, excluding those fit for beverage	5%	Free
	(2) Other	35%	20%
09.03	Maté	35%	20%
09.04	Pepper of the genus "Piper"; pimento of the genus "Capsicum" or the genus "Pimenta":		
	1. Put up for sale by retail	25%	10%
	2. Other:		
	(1) Unground and unmixed:		

- 14 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
09.04 (con.)	A. Allspice	Free	Free
	B. Other:		
	Pepper seeds	20%	Free
	Other	5%	Free
	(2) Ground or mixed	15%	5%
ex 09.06	Cinnamon and cinnamon-tree flowers:		
	Cinnamon-tree flowers	Free	Free
09.07	Cloves (whole fruit, cloves and stems):		
	1. Put up for sale by retail	20%	10%
	2. Other:		
	(1) Unground	Free	Free
	(2) Ground	10%	5%
ex 09.08	Nutmeg, mace and cardamoms:		
	1. Shukusha and Yakuchi	Free	Free
	2. Other:		
	(1) Put up for sale by retail	20%	10%
	(2) Other:		
ex	A. Unground and unmixed:		
	Other than nutmeg	Free	Free
	B. Ground or mixed	10%	5%

- 15 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper:		
	1. Put up for sale by retail	20%	10%
	2. Other:		
	(1) Unground and unmixed	Free	Free
	(2) Ground or mixed	10%	5%
ex 09.10	Thyme, saffron and bay leaves; other spices:		
	2. Other:		
	(1) Put up for sale by retail	20%	10%
	(2) Other:		
	A. Unground and unmixed:		
	(a) Ginger	10%	5%
	(b) Other	Free	Free
	B. Ground or mixed:		
	(a) Ginger	15%	5%
	(b) Other	10%	5%

- 16 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 10.07	<u>CHAPTER 10</u>		
	Buckwheat, millet, canary seed and grain sorghum; other cereals:		
	2. Awa, Kibi and Hie	Free	Free
	4. Canary seed	Free	Free
	5. Other	10%	5%

- 17 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 11.02	<p style="text-align: center;"><u>CHAPTER 11</u></p> <p>Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except husked, glazed, polished or broken rice; germ of cereals, whole, rolled, flaked or ground:</p> <p>ex 1. Of wheat, oat, maize or rice, excluding germ of cereals:</p> <p style="padding-left: 40px;">Of oat</p>	25%	20%
11.03	Flours of the leguminous vegetables falling within heading No. 07.05	25%	20%

- 13 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 12</u>		
ex 12.01	Oil seeds and oleaginous fruit, whole or broken:		
	1. Soya beans	13%	2 yen 40 sen/kg**
	ex 2. Ground-nuts:		
	For oil extraction	20% or 14 yen/kg, whichever is the greater	Free
	<u>Note:</u> The imports under this item are to be used as materials for oil extraction under the supervision of the Customs.		
	7. Safflower seeds	5%	2.5%
	11. Palm kernels	Free	Free
	12. Other	Free	Free
ex 12.03	Seeds, fruit and spores, of a kind used for sowing:		
	1. Vegetable seeds	10%	5%
	ex 3. Clover seeds, lucerne seeds, swede seeds and similar forage seeds:		
	Other than clover seeds	Free	Free
	4. Other	10%	5%

- 19 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
12.04	Sugar beet, whole or sliced, fresh, dried or powdered; sugar cane	5%	Free
12.05	Chicory roots, fresh or dried, whole or cut, unroasted	30%	15%
ex 12.06	Hop cones and lupulin:		
	2. Lupulin	10%	5%
ex 12.07	Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered:		
	1. Wormseed and similar vegetable products of a kind used for extracting santonin	15%	7.5%
	3. Sophora flower	Free	Free
	4. Nux vomica, cubebs, colocynth pulp, colchicum seeds, tonka beans and strophanthus seeds	Free	Free
ex 5.	Coca leaves, jaborandi leaves, patchouli leaves, senna leaves and bear berry leaves:		
	Jaborandi leaves, patchouli leaves, senna leaves and		

- 20 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 12.07 (con.)	bear berry leaves	Free	Free
	6. Ephedra (Mahuang)	Free	Free
	7. Cinchona bark, condurango bark and cascara sagrada	Free	Free
	ex 8. Licorice root, ipecac root, gentian root, rhubarb, senega root, polygala, nard or spike nard, calumba root, squill, jalap root, derris root, Indian serpentine root, aristolochia root and bletilla root:		
	Licorice root, ipecac root, gentian root, rhubarb, senega root, polygala, nard or spike nard, calumba root, squill, jalap root, Indian serpentine root, aristolochia root and bletilla root	Free	Free
	10. Aloes wood	Free	Free
	ex 11. Other:		
	Seeds of "Plantago psyllium"	10%	Free
	Other, excluding the following: cubé root, cannabis plant and poppystraw	10%	5%

- 21 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 12.08	Locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading:		
	1. Locust beans	Free	Free
	3. Other	10%	5%
12.09	Cereal straw and husks, unprepared, or chopped but not otherwise prepared	Free	Free
12.10	Mangolds, swedes, fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products	Free	Free

- 22 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 13.01	<p style="text-align: center;"><u>CHAPTER 13</u></p> <p>Raw vegetable materials of a kind used primarily in dyeing or in tanning:</p> <p>1. Indigo plant, turmeric, logwood and other raw materials used in dyeing</p> <p>ex 2. Galls, betel nuts, oak bark and other raw materials used in tanning:</p> <p style="padding-left: 40px;">Other than the following: mangrove bark, dividivi and tara</p>	Free	Free
ex 13.02	<p>Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams:</p> <p>1. Stick lac</p> <p>2. Seed lac</p> <p>3. Shellac and other refined lacs</p> <p>5. Balsams</p> <p>5. Gum Arabic and gum tragacanth</p>	<p>Free</p> <p>20% or 19 yen/kg, whichever is the greater</p> <p>25% or 62 yen/kg, whichever is the greater</p> <p>Free</p> <p>Free</p>	<p>Free</p> <p>15% or 15 yen/kg, whichever is the greater</p> <p>20% or 50 yen/kg, whichever is the greater</p> <p>Free</p> <p>Free</p>

- 23 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 13.02 (con.)	8. Other	Free	Free
ex 13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products:		
	2. Cashew nut shell liquid	Free	Free
	3. Papaw juice, whether or not dried	Free	Free
	5. Ephedra extract	Free	Free
	7. Pectic substances, pectinates and pectates	10%	5%
	9. Other:		
	(2) Other:		
	A. Of an alcoholic strength of 50° or higher	20%	10%
ex	B. Other:		
	Other than the following: cannabis resin, extracts or tinctures of cannabis, raw opium and crude cocaine	Free	Free

- 24 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 14</u>		
ex 14.01	Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark): 1. Rattans: (2) Other	Free	Free
ex 14.02	Vegetable materials, whether or not put up on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eelgrass): ex 1. Kapok: Put up on a layer or between two layers of other material	Free	Free
14.03	Vegetable materials of a kind used primarily in brushes or in brooms (for example, sorgho, piassava, couch-grass andistle), whether or not in bundles or hanks: 1. Mexican fibres and palmyra fibres 2. Other: Piassava Other	Free 5% 5%	Free Free 2.5%

- 25 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 14.05	Vegetable products not elsewhere specified or included: ex 4. Other: Residues resulting from extraction of pyrethrum extract	10%	5%

- 26 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 15</u>		
15.01	Lard and other rendered pig fat; rendered poultry fat:		
	1. Rendered pig fat:		
	(1) Lard	15 yen/kg	12 yen/kg
	(2) Other:		
	A. Of an acid value exceeding 2	5%	Free
	B. Other	15 yen/kg	12 yen/kg
	2. Rendered poultry fat	15%	7.5%
15.02	Unrendered fats of bovine cattle, sheep or goats; tallow (including "premier jus") produced from those fats:		
	1. Beef tallow	4%	2.5%
	2. Other	5%	2.5%
15.03	Lard stearin, oleostearin and tallow stearin; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way	15%	7.5%
ex 15.04	Fats and oils, of fish and marine mammals, whether or not refined:		
	2. Whale oil	Free	Free
	3. Liver oil	10%	5%
	4. Other	10%	5%

- 27 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
15.05	Wool grease and fatty substances derived therefrom (including lanolin):		
	1. Wool grease	5%	2.5%
	2. Other	15%	7.5%
15.06	Other animal oils and fats (including neat's-foot oil and fats from bones or waste):		
	1. Oils and fats, of molluscs	10%	5%
	2. Other	15%	7.5%
ex 15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified:		
	8. Palm oil and palm kernel oil	10%	8%
	11. Tung oil and oiticica oil	Free	Free
	12. Camellia oil	10%	5%
	13. Urushi wax and Haze wax	10%	5%
15.08	Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified	15%	7.5%
15.09	Degras	15%	7.5%
15.10	Fatty acids; acid oils from refining; fatty alcohols:		

- 28 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
15.10 (con.)	1. Olein	15%	7.5%
	2. Stearin	15%	7.5%
	3. Other	15%	7.5%
15.11	Glycerol and glycerol lyes:		
	1. Glycerol	20%	10%
	2. Other	5%	2.5%
15.12	Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared	15%	7.5%
15.14	Spermaceti, crude, pressed or refined, whether or not coloured	15%	7.5%
15.16	Vegetable waxes, whether or not coloured:		
	1. Carnauba wax	10%	5%
	2. Other	15%	7.5%
15.17	Residues resulting from the treatment of fatty substances or animal or vegetable waxes	5%	Free

- 29 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTEK 16</u>		
ex 16.02	Other prepared or preserved meat or meat offal:		
	1. Of trepang, jelly fish or sea-urchin (including roes thereof)	20%	15%
16.03	Meat extracts and meat juices	30%	20%
ex 16.04	Prepared or preserved fish, including caviar and caviar substitutes:		
	1. Caviar and caviar substitutes	20%	10%
	ex 2. Other:		
	Other than hard roes	20%	15%
	Hard roes, excluding those of Nishin (genus "Clupea") or Tara (genus "Gadus", genus "Theragra" and genus "Merluccius")	20%	10%
ex 16.05	Crustaceans and molluscs, prepared or preserved:		
	ex 1. Smoked:		
	Shrimps, prawns and lobsters	15%	7.5%
	2. Other	20%	15%

- 30 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 17.04	<p style="text-align: center;"><u>CHAPTER 17</u></p> Sugar confectionery, not containing cocoa: 2. Other: (1) Liquorice extract, not put up as confectionery	Free	Free

- 31 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 18</u>		
18.01	Cocoa beans, whole or broken, raw or roasted	5%	Free*
18.02	Cocoa shells, husks, skins and waste	Free	Free
ex 18.03	Cocoa paste (in bulk or in block), whether or not defatted:		
	Not defatted	20%	10%
18.04	Cocoa butter (fat or oil)	9%	5%

- 32 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 19</u>		
19.01	Malt extract	25%	15%
ex 19.02	Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa:		
	ex 1. Containing added sugar:		
	Not containing more than 15% by weight of sucrose, excluding preparations for bakers' wares known as "cake-mixes"	35%	30%
	ex 2. Other:		
	Other than preparations for bakers' wares known as "cake-mixes"	25%	20%
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	20%	10%
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing sugar, honey, eggs, fats, cheese or fruit	30%	15%

- 33 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 20</u>		
20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard:		
	1. Containing added sugar	35%	25%
	2. Other	25%	20%
ex 20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid:		
	2. Other:		
	ex (2) Other:		
	Garlic powder and mushrooms:		
	Other than those in airtight containers not more than 10 kg each including container	25%	17.5%
	Marinated vegetables:		
	In airtight containers not more than 10 kg each including container	25%	20%
	Other	25%	15%
	Tomatoes	25%	15%
	Other (excluding the following: asparagus, bamboo shoots, green peas, mashed potatoes and potato flakes):		

- 34 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 20.02 (con.)	Other than those in airtight containers not more than 10 kg each including container	25%	15%
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallised)	35%	30%
ex 20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit:		
	1. Containing added sugar or spirit:		
ex	(2) Other:		
	Peaches and pears, containing added sugar, in can, bottle or pot:		
	Not more than 10 kg each including container	27%	25%
	Other	35%	25%
	Cherries (excluding maraschino-cherries), containing added sugar, in can, bottle or pot, not more than 10 kg each including container	30%	25%
	Apricots; mixed fruit, fruit salad and fruit cocktail; cherries (excluding those		

- 35 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 20.06 (con.)	<p>containing added sugar, in can, bottle or pot, not more than 10 kg each including container)</p> <p>2. Other:</p> <p>ex (2) Other:</p> <p>Peaches and pears, in can, bottle or pot; apricots; mixed fruit, fruit salad and fruit cocktail; cherries (excluding those in can, bottle or pot, not more than 10 kg each including container)</p>	<p>35%</p> <p>25%</p>	<p>25%</p> <p>20%</p>
ex 20.07	<p>Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit:</p> <p>2. Vegetable juices:</p> <p>ex (1) Containing added sugar:</p> <p>Other than tomato juice</p> <p>ex (2) Other:</p> <p>Other than those in airtight containers and tomato juice</p>	<p>35%</p> <p>25%</p>	<p>17%</p> <p>17%</p>

- 36 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 21</u>		
21.01	Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof:		
	Extracts, essences and concentrates, of a kind used as bases for beverage, excluding those containing alcohol or sugar	27.5%	15%
	Other	30%	15%
ex 21.02	Extracts, essences or concentrates, of coffee, tea or maté; preparations with a basis of those extracts, essences or concentrates:		
	1. Containing added sugar:		
	Extracts, essences or concentrates, of coffee, and preparations with a basis of coffee extracts, essences or concentrates	35%	30%
	Other	35%	20%
	2. Other:		
ex	(1) Instant coffee and instant tea:		
	Instant tea	27.5%	25%
	(2) Other:		

- 37 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 21.02 (con.)	<p>Extracts, essences or concentrates, of coffee, and preparations with a basis of coffee extracts, essences or concentrates</p> <p>Other:</p> <p>Bases for beverage, excluding those containing alcohol and coffee</p> <p>Other</p>	<p>30%</p> <p>27.5%</p> <p>30%</p>	<p>25%</p> <p>20%</p> <p>20%</p>
ex 21.04	<p>Sauces; mixed condiments and mixed seasonings:</p> <p>1. Sauces:</p> <p>ex (3) Other:</p> <p>Other than french dressings and salad dressings</p> <p>2. Other:</p> <p>(1) Instant curry and other curry preparations</p>	<p>18%</p> <p>30%</p>	<p>15%</p> <p>25%</p>

- 38 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 22</u>		
22.01	Waters, including spa waters and aerated waters; ice and snow:		
	1. Spa waters and aerated waters	10%	5%
	2. Other	Free	Free
22.03	Beer made from malt	35%	20%
22.07	Other fermented beverages (for example, cider, perry and mead):		
	1. Sake (Seishu or Dakushu)	220 yen/1	110 yen/1
	2. Other	160 yen/1	110 yen/1
ex 22.09	Spirits (other than those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:		
	1. Spirits:		
ex	(4) Other:		
	Neutral spirits	300 yen/1	150 yen/1
	Other, excluding rum	50%	40%
	2. Liqueurs and other spirituous beverages:		
	(2) Imitation sake and white sake	220 yen/1	110 yen/1

- 39 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 22.09 (con.)	(3) Other	400 yen/l	200 yen/l
	3. Other	35%	20%
22.10	Vinegar and substitutes for vinegar	25%	12.5%

- 40 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 23</u>		
ex 23.01	Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves: Other than the following: flours and meals, of fish and of meat or offals of whale	Free	Free
ex 23.02	Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables: Other than wheat bran	Free	Free
ex 23.03	Beet-pulp, bagasse and other waste of sugar manufacture; brewing and distilling dregs and waste; residues of starch manufacture and similar residues: Beet-pulp, bagasse and other waste of sugar manufacture; brewing and distilling dregs and waste	Free	Free
ex 23.04	Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils: ex 2. Other: Other than those resulting from the extraction of rape seed oil or mustard seed oil	Free	Free
ex 23.05	Wine lees; argol:		

- 41 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 23.05 (con.)	Wine lees	5%	2.5%
23.06	Vegetable products of a kind used for animal food, not elsewhere specified or included	Free	Free
ex 23.07	Sweetened forage; other preparations of a kind used in animal feeding:		
	1. Preparations of a kind used in animal feeding, excluding those directly used as feed or fodder	10%	5%
	ex 2. Other:		
	Alfalfa meal pellets	Free	Free

- 42 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 25</u>		
ex 25.04	Natural graphite: 1. Of a kind of which 75% or more by weight can pass through the sieve of 105 microns in mesh stipulated by a Cabinet Order ex 2. Other: More than 49 yen 50 sen kg in value for customs duty	15%	12%
ex 25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling within heading No. 26.01: 2. Other	Free	Free
25.06	Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing	Free	Free
ex 25.07	Clay (for example, kaolin and bentonite), andalusite, kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No. 68.07; mullite; chamotte and dinas earths: 2. Other	Free	Free
25.08	Chalk	5%	2.5%

- 43 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
25.09	Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides	Free	Free
25.10	Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk	Free	Free
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide:		
	1. Barium sulphate (barytes):		
	(1) Powdered:		
	A. Containing 96% or more by weight of insoluble substances in hydrochloric acid calculated on the dry weight	20%	10%
	B. Other	10%	5%
	(2) Other	Free	Free
	2. Barium carbonate (witherite)	Free	Free
ex 25.12	Infusorial earths, siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite), whether or not		

- 44 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 25.12 (con.)	calcined, of an apparent specific gravity of 1 or less:		
	2. Other	Free	Free
ex 25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:		
	ex 1. Emery and natural corundum:		
	Emery sands and corundum sands, including powders thereof:		
	Less than 330 yen/kg in value for customs duty	10%	5%
	Other	15%	7.5%
	2. Garnet:		
	Not more than 100 yen/kg in value for customs duty	10 yen/kg	5 yen/kg
	Other	15%	7.5%
	3. Other	Free	Free
25.14	Slate, including slate not further worked than roughly split, roughly squared or squared by sawing	Free	Free
ex 25.15	Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more and alabaster, including such		

- 45 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 25.15 (con.)	stone not further worked than roughly split, roughly squared or squared by sawing:		
	2. Other	Free	Free
25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing	Free	Free
25.17	Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated) and powder of stones falling within heading No. 25.15 or 25.16	Free	Free
25.18	Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite)	Free	Free
ex 25.19	Natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide:		
	2. Other	Free	Free

- 46 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
25.20	Gypsum; anhydrite; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry:		
	1. Gypsum and anhydrite	10%	5%
	2. Calcined gypsum	10%	5%
	3. Plasters	10%	5%
25.21	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement	Free	Free
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide	Free	Free
25.23	Portland cement, ciment fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker	10%	5%
25.24	Asbestos:		
	Not more than 33 yen/kg in value for customs duty	5%	2.5%
	Other	Free	Free
25.25	Meerschaum (whether or not in polished pieces) and amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet:		

- 47 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
25.25 (con.)	1. Meerschaum waste and amber waste	Free	Free
	2. Other	10%	5%
25.26	Mica, including splittings; mica waste:		
	1. Blocks and splittings	Free	Free
	2. Other	Free	Free
25.27	Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc	Free	Free
25.28	Natural cryolite and natural chiolite	Free	Free
25.29	Natural arsenic sulphides	Free	Free
25.30	Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine; crude natural boric acid containing not more than 85% of H_3BO_3 calculated on the dry weight:		
	1. Borates and concentrates thereof	Free	Free
	2. Boric acid	7.5%	3.75%
25.31	Felspar, leucite, nepheline and nepheline syenite; fluorspar:		
	1. Fluorspar	Free	Free

- 48 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
25.31 (con.)	2. Other	Free	Free
ex 25.32	Strontianite (whether or not calcined), other than strontium oxide; mineral substances not elsewhere specified or included; broken pottery: 1. Strontianite and other mineral substances: (1) Natural sodium carbonate (2) Other: Other than saltpeter (potassium nitrate) 2. Broken pottery	Free 25% Free Free	Free 12.5% Free Free

- 49 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 26</u>		
ex 26.01	Metallic ores and concentrates and roasted iron pyrites:		
	1. Iron ore and concentrates	Free	Free
	6. Molybdenum ore and concentrates:		
	(2) Other	15%	7.5%
	ex 8. Other:		
	Other than the following and concentrates thereof: gold ore, silver ore and lead ore	Free	Free
26.02	Slag, dross, scalings and similar waste from the manufacture of iron or steel	Free	Free
ex 26.03	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds:		
	1. Fit for the extraction of zinc	Free	Free
	ex 2. Other:		
	Other than those fit for the extraction of gold or of silver	Free	Free
26.04	Other slag and ash, including kelp:		
	1. Bone ash	Free	Free
	2. Other	Free	Free

- 50 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
<u>CHAPTER 27</u>			
27.03	Peat (including peat litter), whether or not agglomerated	Free	Free
27.05	Retort carbon	5%	2.5%
27.05bis	Coal gas, water gas, producer gas and similar gases	5%	2.5%
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products	Free	Free
ex 27.07	Oils and other products of the distillation of high temperature coal tar; other oils and products as defined in Note 2 to this Chapter: 2. Other: (1) Of a specific gravity not more than 0.83 at 15°C (2) Other: A. Containing more than 80% by weight of phenol in dehydrated state B. Containing more than 50% but not	10% 20%	5% 10%

- 51 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 27.07 (con.)	more than 80% by weight of phenol in dehydrated state	15%	7.5%
	C. Other	5%	2.5%
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars:		
	1. Pitch	Free	Free
	2. Pitch coke	5%	2.5%
ex 27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:		
	1. Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5% by weight of goods other than petroleum oils and oils obtained from bituminous minerals:		
	(5) Lubricating oils, including liquid paraffin:		
	A. Of a specific gravity not more than 0.8494 at 15°C	20%	10%

- 52 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 27.10 (con.)	<p>B. Other:</p> <p>Cutting oils, insulating oils and liquid paraffin</p> <p>Other:</p> <p>Quenching oils, hydraulic oils, rust preventive oils and other oils, not being mainly used for lubricating</p> <p>Other</p> <p>2. Preparations of petroleum oils or of oils obtained from bituminous minerals, excluding the products specified in 1 above:</p> <p>(1) Greases</p> <p>(2) Other:</p> <p>A. Of a specific gravity not more than 0.8494 at 15°C</p> <p>B. Other</p>	<p>22.5%</p> <p>20%</p> <p>20%</p> <p>15%</p> <p>20%</p> <p>15%</p>	<p>11.25%</p> <p>10%</p> <p>15%</p> <p>7.5%</p> <p>10%</p> <p>7.5%</p>
ex 27.11	<p>Petroleum gases and other gaseous hydrocarbons:</p> <p>Liquefied petroleum gases</p>	<p>1,380 yen/metric ton</p>	<p>1,100 yen/metric ton</p>

- 53 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
27.12	Petroleum jelly:		
	Vaseline	10%	5%
	Other	18%	9%
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, light wax, peat wax and other mineral waxes, whether or not coloured:		
	1. Paraffin wax, micro-crystalline wax, slack wax and similar mineral waxes:		
	(1) Of a melting point not exceeding 45°C	10%	5%
	(2) Other	15%	7.5%
	2. Ceresin wax	15%	7.5%
	3. Other	10%	5%
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals:		
	1. Petroleum bitumen	Free	Free
	2. Petroleum coke	5%	2.5%
	3. Extracts of a pour point not exceeding 35°C, derived from the treatment of lubricating oils with solvents	20%	10%
	4. Other	Free	Free

- 54 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 27.15	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands: Other than gilsonite	Free	Free
27.16	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs): 1. Bituminous enamel 2. Other	10% 5%	5% 2.5%

- 55 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 28</u>		
28.01	Halogens (fluorine, chlorine, bromine and iodine):		
	1. Fluorine and chlorine	10%	5%
	2. Bromine and iodine	10%	5%
28.02	Sulphur, sublimed or precipitated; colloidal sulphur	10%	5%
28.03	Carbon, including carbon black, anthracene black, acetylene black and lamp black	20%	10%
28.04	Hydrogen, rare gases and other non-metals:		
	1. Rare gases	10%	5%
	2. Silicon:		
	(1) Of single crystal	20%	15%
	(2) Other	15%	7.5%
	3. Selenium and tellurium	20%	10%
	4. Other	15%	7.5%
28.05	Alkali, alkaline-earth and rare earth metals; yttrium and scandium; mercury:		
	1. Sodium	20%	10%
	2. Rare earth metals, yttrium and scandium	15%	7.5%
	3. Mercury	25%	20%

- 56 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
28.05 (con.)	4. Other	10%	5%
28.05	Hydrochloric acid and chloro-sulphonic acid:		
	1. Hydrochloric acid	10%	5%
	2. Chlorosulphonic acid	10%	5%
28.07	Sulphur dioxide	10%	5%
28.08	Sulphuric acid; oleum	10%	5%
28.09	Nitric acid; sulphonitric acids	10%	5%
28.10	Phosphorus pentoxide and phosphoric acids (meta-, ortho- and pyro-)	15%	7.5%
28.11	Arsenic trioxide, arsenic pentoxide and acids of arsenic:		
	1. Arsenic trioxide	20%	10%
	2. Other	15%	7.5%
28.12	Boric oxide and boric acid:		
	1. Boric oxide	10%	5%
	2. Boric acid	7.5%	3.75%
28.13	Other inorganic acids and oxygen compounds of non-metals (excluding water):		
	1. Inorganic acids	15%	7.5%
	2. Oxygen compounds of non-metals	15%	7.5%

- 57 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
28.14	Halides, oxyhalides and other halogen compounds of non-metals	15%	7.5%
28.15	Sulphides of non-metals; phosphorus trisulphide:		
	1. Carbon disulphide	10%	5%
	2. Other	15%	7.5%
28.16	Ammonia, anhydrous or in aqueous solution	10%	5%
28.17	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:		
	1. Caustic soda and caustic potash	20%	10%
	2. Sodium peroxide	20%	10%
	3. Potassium peroxide	15%	7.5%
28.18	Oxides, hydroxides and peroxides, of strontium, barium or magnesium:		
	1. Barium hydroxide	20%	10%
	2. Other	15%	7.5%
28.19	Zinc oxide and zinc peroxide:		
	1. Zinc oxide	16%	12%
	2. Zinc peroxide	10%	5%
28.20	Aluminium oxide and hydroxide; artificial corundum:		

- 58 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
28.20 (con.)	1. Aluminium oxide: For use in manufacturing aluminium	15%	7.5%
	Other	15%	10%
	2. Aluminium hydroxide	15%	7.5%
	3. Artificial corundum	15%	7.5%
28.21	Chromium oxides and hydroxides	15%	7.5%
28.22	Manganese oxides	15%	7.5%
28.23	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3	15%	7.5%
28.24	Cobalt oxides and hydroxides	Free	Free
28.25	Titanium oxides	15%	7.5%
28.26	Tin oxides (stannous oxide and stannic oxide)	15%	7.5%
28.27	Lead oxides; red-lead and orange lead:		
	1. Lead monoxide, red lead and orange lead	18%	14%
	2. Other	10%	5%
28.28	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides:		
	1. Germanium dioxide	5%	2.5%

- 59 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
28.28 (con.)	2. Vanadium pentoxide	Free	Free
	3. Molybdenum trioxide	10%	5%
	4. Lithium hydroxide	25%	12.5%
	5. Other:		
	Antimony trioxide, not less than 199 yen/kg in value for customs duty, mercury oxide, cuprous oxide and nickel oxide	20%	15%
	Antimony trioxide, less than 199 yen/kg in value for customs duty	70 yen/kg	52 yen/kg
	Other	20%	10%
28.29	Fluorides; fluorosilicates, fluoroborates and other complex fluorine salts:		
	1. Artificial cryolite and chiolite	Free	Free
	2. Potassium fluorotantalate	5%	2.5%
	3. Other	15%	7.5%
28.30	Chlorides and oxychlorides:		
	1. Ammonium chloride	Free	Free
	2. Zinc chloride, barium chloride and mercury chloride:		
	Zinc chloride and barium chloride	20%	10%

- 60 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
28.30 (con.)	Mercury chloride	20%	15%
	3. Lithium chloride	25%	12.5%
	4. Other	15%	7.5%
28.31	Chlorites and hypochlorites	15%	7.5%
28.32	Chlorates and perchlorates:		
	1. Potassium chlorate and potassium perchlorate	20%	10%
	2. Other	15%	7.5%
28.33	Bromides, oxybromides, bromates and perbromates, and hypobromites:		
	1. Potassium bromide and lithium bromide	25%	12.5%
	2. Other	20%	10%
28.34	Iodides, oxyiodides, iodates and periodates	15%	7.5%
ex 28.35	Sulphides; polysulphides:		
	ex 2. Other:		
	Other than mercury sulphide	10%	5%
28.36	Dithionites, including those stabilised with organic substances; sulphonylates:		
	Dithionites	15%	12%
	Other	15%	7.5%

- 61 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
28.38	Sulphates (including alums) and persulphates:		
	1. Potassium sulphate:		
	Containing less than 53.5% by weight of K_2O and 0.03% or more by weight of chlorine, calculated on the dry weight	Free	Free
	Other	10%	5%
	2. Barium sulphate	20%	10%
	3. Nickel sulphate	20%	10%
28.39	4. Copper sulphate and zinc sulphate	20%	10%
	5. Other	15%	7.5%
	Nitrites and nitrates:		
	1. Potassium nitrate and barium nitrate	20%	10%
	2. Sodium nitrate:		
(1) Obtained from natural products through refining process, but not chemically refined	Free	Free	
(2) Other	15%	7.5%	
28.40	3. Other	15%	7.5%
	Phosphites, hypophosphites and phosphates:		
	1. Sodium tripolyphosphate	15%	14%

- 62 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
28.40 (con.)	2. Other	20%	10%
28.41	Arsenites and arsenates	20%	10%
ex 28.42	Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbamate:		
	2. Sodium hydrogen carbonate	20%	10%
	3. Lithium carbonate	25%	12.5%
	4. Potassium carbonate and barium carbonate	20%	10%
	5. Basic lead carbonate	18%	14%
	6. Potassium hydrogen carbonate:		
	(1) Crude, containing 0.1% or more by weight of iron evaluated as Fe ₂ O ₃ calculated on the dry weight	Free	Free
	(2) Other	15%	7.5%
	7. Other	15%	7.5%
28.43	Cyanides and complex cyanides:		
	1. Sodium cyanide and potassium cyanide:		
	Sodium cyanide	15%	12%
	Potassium cyanide	15%	7.5%
	2. Other	15%	7.5%

- 63 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
28.44	Fulminates, cyanates and thiocyanates	15%	7.5%
28.45	Silicates; commercial sodium and potassium silicates	15%	7.5%
ex 28.46	Borates and perborates:		
	2. Other	10%	5%
28.47	Salts of metallic acids (for example, chromates, permanganates, stannates):		
	1. Potassium permanganate	20%	10%
	2. Other	15%	7.5%
28.48	Other salts and peroxysalts of inorganic acids, but not including azides:		
	1. Ammonium nickel sulphate	20%	10%
	2. Other	15%	7.5%
28.49	Colloidal precious metals; amalgams of precious metals; salts and other compounds, inorganic or organic, of precious metals, including albuminates, proteينات, tannates and similar compounds, whether or not chemically defined	10%	5%
ex 28.50	Fissile chemical elements and isotopes; other radio-active chemical elements and radio-active isotopes; compounds, inorganic or organic, of such elements or isotopes, whether or not chemically defined;		

- 64 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 28.50 (con.)	alloys, dispersions and cermets, containing any of these elements, isotopes or compounds:		
	Other than radio-active isotopes and fissile materials	Free	Free
28.51	Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling within heading No. 28.50:		
	1. Heavy hydrogen water	10%	5%
	2. Other	Free	Free
ex 28.52	Compounds, inorganic or organic, of thorium, of uranium depleted in U 235, of rare earth metals, of yttrium or of scandium, whether or not mixed together:		
	2. Cerium fluoride and cerium oxide:		
	Cerium fluoride	20%	10%
	Cerium oxide	20%	15%
	3. Crude rare earth metal chlorides, of a kind used as a basis for the manufacture of chemical compounds of rare earth metals	Free	Free
	4. Other:		
	Lanthanum oxide	15%	10%
	Other	15%	7.5%

- 65 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
28.53	Liquid air (whether or not rare gases have been removed); compressed air	Free	Free
28.54	Hydrogen peroxide (including solid hydrogen peroxide)	15%	7.5%
28.55	Phosphides:		
	1. Iron phosphide	10%	5%
	2. Other	15%	7.5%
28.56	Carbides (for example, silicon carbide, boron carbide, metallic carbides):		
	1. Silicon carbide, boron carbide, niobium carbide and tantalum carbide	15%	7.5%
	2. Other	10%	5%
28.57	Hydrides, nitrides and azides, silicides and borides:		
	1. Lithium hydride	15%	7.5%
	2. Other	15%	7.5%
28.58	Other inorganic compounds (including distilled and conductivity water and water of similar purity); amalgams, except amalgams of precious metals	15%	7.5%

- 66 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 29</u>		
29.01	Hydrocarbons:		
	1. Saturated acyclic hydrocarbons	20%	10%
	2. Unsaturated acyclic hydrocarbons:		
	(1) Butadiene	20%	10%
	(2) Other	20%	10%
	3. Aromatic hydrocarbons:		
	(1) Benzene	10%	5%
	(2) Toluene	10%	5%
	(3) Xylene	5%	2.5%
	(4) Ethylbenzene	5%	2.5%
	(5) Styrene	20%	10%
	(6) Naphthalene	5%	2.5%
	(7) Anthracene	5%	2.5%
	(8) β -Methylnaphthalene	5%	2.5%
	(9) Other	20%	10%
	4. Other:		
	(1) Cyclohexane	15%	7.5%
	(2) Cycloterpenes	20%	10%
	(3) Other	20%	10%

- 67 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
29.02	Halogenated derivatives of hydrocarbons:		
	1. Chloroform	20%	10%
	2. Dichlorodiphenyltrichloroethane (DDT) and benzene hexachloride (BHC)	20%	10%
	3. Octachlorotetrahydro-methanoindan (chlordan); heptachlorotetrahydro-methanoindene (heptachlor); hexachlorohexahydro-endo,exo-dimethano-naphthalene (aldrin)	20%	10%
	4. Other	20%	10%
29.03	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons:		
	1. Xylene musk and cymene musk	25%	12.5%
	2. Other	20%	10%
ex 29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	1. Saturated monohydric alcohols and their derivatives:		
	(1) Methyl alcohol	15%	7.5%
	(2) Propyl alcohol	20%	10%

- 68 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 29.04 (con.)	(3) Butyl alcohol	20%	15%
	(4) 2-Ethylhexyl alcohol	25 yen/kg	20 yen/kg
	(5) Other	20%	10%
	2. Unsaturated monohydric alcohols and their derivatives:		
	(1) Citronellol, rhodinol, geraniol, nerol and linalool	25%	12.5%
	(2) Other	20%	10%
	3. Polyhydric alcohols and their derivatives:		
	(1) Ethylene glycol	20%	15%
	(2) Propylene glycol	20%	15%
	(3) Hydroxycitronellol	25%	12.5%
ex 29.05	(5) Other	20%	10%
	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	1. Aromatic alcohols and their derivatives:		
	(1) Benzyl alcohol and phenylethyl alcohol	25%	12.5%
	(2) Cinnamyl alcohol	20%	10%
(3) Other	20%	10%	

- 69 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 29.05 (con.)	2. Other:		
ex	(1) Terpeneol, menthol and borneol:		
	Terpeneol and borneol	25%	12.5%
	(2) 17 α -Ethylandrostenediol	10%	5%
	(3) Other	20%	10%
29.06	Phenols and phenol-alcohols:		
	1. Mononuclear monophenols:		
	(1) Phenol	20%	10%
	(2) Cresol and xylenol	5%	2.5%
	(3) Other	20%	10%
	2. Polynuclear monophenols:		
	(1) Naphthol	20%	10%
	(2) Other	20%	10%
	3. Polyphenols:		
	For rubber accelerators or rubber antioxidants	25%	12.5%
	Other	20%	10%
	4. Other	20%	10%
29.07	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols:		

- 70 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
29.07 (con.)	1. Chlorophenol	20%	10%
	2. Other	20%	10%
29.08	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides and ether peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	1. Diethylene glycol and triethylene glycol	20%	15%
	2. Anisole, anethole, diphenyl ether, eugenol, isoeugenol and ambrette musk	25%	12.5%
	3. Other	20%	10%
29.09	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	1. Ethylene oxide	20%	10%
	2. Other	20%	10%
29.10	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	1. Phenylacetaldehyde dimethyl acetal	25%	12.5%
	2. Other	20%	10%

- 71 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
29.11	Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes:		
	1. Formalin	15%	7.5%
	2. Citral, phenylacetaldehyde, cinnamaldehyde, α -amyl-cinnamaldehyde, cyclamen aldehyde, hydroxy-citronellal, heliotropin, vanillin and ethylvanillin	25%	12.5%
	3. Other	20%	10%
29.12	Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No. 29.11	20%	10%
ex 29.13	Ketones, ketone-alcohols, ketone-phenols, ketone-aldehydes, quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function ketones and quinones, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	1. Ketone-function compounds:		
	(1) Acetone	20%	10%
	(2) Methyl ethyl ketone	20%	10%
	(3) Methyl isobutyl ketone	20%	10%

- 72 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 29.13 (con.)	(4) Ionone, methylionone, jasmone, alkyl acetyl indan musks, alkyl acetyl tetrahydro-naphthalene musks and ketone musk	25%	12.5%
	(5) $\Delta^{1,4}$ -Androstadiene-3,17-dione; dehydro-epiandrosterone; pregnenolone; 16-dehydropregnenolone; Δ^4 -pregnene-17 α , 21-diol-3,20-dione; estrone methyl ether	10%	5%
	ex (6) Other: Other than camphor and phenylacetone	20%	10%
	2. Other: (1) Anthraquinone	20%	10%
	(2) Other	20%	10%
	ex 29.14	Monoacids and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
1. Acetic acid		10%	5%
2. Stearic acid and oleic acid		15%	7.5%
3. Amyl acetate, linalyl acetate, benzyl acetate and terpinyl acetate		25%	12.5%

- 73 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 29.14 (con.)	4. Ethyl propionate, amyl propionate, ethyl butyrate, amyl butyrate, ethyl valerate and amyl valerate	25%	12.5%
	5. Methyl benzoate and allyl cyclohexylpropionate	25%	12.5%
	6. 16-Dehydropregnenolone acetate; $\Delta^{1,4,9}$ -16 α -methyl-17 α -hydroxy-21-acetoxypregnatriene-3,20-dione; 17 α -hydroxy-21-acetoxypregnane-3,11,20-trione; 4-bromo-17 α -hydroxy-21-acetoxypregnane-3,11,20-trione	10%	5%
ex 7. Other:			
	Other than phenylacetic acid and its salts	20%	10%
29.15	Polyacids and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	1. Oxalic acid	15%	7.5%
	2. Adipic acid	20%	10%
	3. Phthalic acid, phthalic anhydride and isophthalic acid	15%	7.5%
	4. Terephthalic acid	20%	10%
	5. Other	20%	10%

- 74 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 29.16	Alcohol-acids, aldehyde-acids, ketone-acids, phenol-acids and other single or complex oxygen-function acids, and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	1. Alcohol-acids and their derivatives:		
	(1) Lactic acid	25%	12.5%
	(2) Tartaric acid	20%	10%
	(5) Cholic acid	15%	7.5%
	(6) Other	20%	10%
	2. Phenol-acids and their derivatives:		
	(1) Salicylic acid	20%	10%
	(2) Acetylsalicylic acid	20%	10%
	(3) Other	20%	10%
	3. Other:		
	(1) Dehydrocholic acid	Free	Free
	(2) Other	20%	10%
29.17	Sulphuric esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	20%	10%

- 75 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
29.18	Nitrous and nitric esters, and their halogenated, sulphonated, nitrated or nitrosated derivatives	20%	10%
29.19	Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives	20%	10%
29.20	Carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	20%	10%
29.21	Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	1. Parathion	20%	10%
	2. Other	20%	10%
ex 29.22	Amine-function compounds:		
	1. Hexamethylenediamine	20%	10%
	3. o-Toluidine	20%	10%
	4. N-Phenyl- β -naphthylamine; N,N'-diphenyl-p-phenylenediamine; N,N'-di- β -naphthyl-p-phenylenediamine; N-phenyl-N'-cyclohexyl-p-phenylenediamine	25%	12.5%
	ex 5. Other:		

- 76 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 29.22 (con.)	For rubber accelerators or rubber antioxidants	25%	12.5%
	Other, excluding phenyl-methylaminopropane and its salts	20%	10%
ex 29.23	Single or complex oxygen-function amino-compounds:		
	1. Amino alcohols	20%	10%
	2. Amino acids	20%	10%
	ex 4. Other:		
	Other than narcotics	20%	10%
29.24	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipins:		
	1. Choline	20%	10%
	2. Lecithins	15%	10%
	3. Other	20%	10%
ex 29.25	Amide-function compounds:		
	1. Urea	Free	Free
	2. Dulcin	20%	10%
	3. Dimethyl formamide	20%	10%
	4. Diethylaminoaceto-2,6-xylylidide	15%	7.5%
	ex 5. Other:		
	Other than narcotics	20%	10%

- 77 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
29.26	Imide-function compounds and amine-function compounds:		
	1. Saccharin	20%	10%
	2. Diphenylguanidine and aldol- α -naphthylamine	25%	12.5%
	3. Hexamethylenetetramine	20%	10%
	4. Chlorhexidine and its salts	10%	5%
	5. Other:		
	For rubber accelerators or rubber antioxidants	25%	12.5%
	Other	20%	10%
ex 29.27	Nitrile-function compounds:		
	1. Acrylonitrile	20%	10%
	2. Acetonitrile	20%	10%
	ex 3. Other:		
	Other than narcotics and phenylacetacetonitrile	20%	10%
29.28	Diazo-, azo- and azoxy-compounds	20%	10%
29.29	Organic derivatives of hydrazine or of hydroxylamine	20%	10%
29.30	Compounds with other nitrogen-functions	20%	10%
29.31	Organo-sulphur compounds:		

- 78 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
29.31 (con.)	1. Dimethyl sulphoxide	20%	10%
	2. Methionine	20%	10%
	3. Zinc diethyldithiocarbamate, zinc ethylphenyldithiocarbamate, tetramethylthiuram monosulphide and tetramethylthiuram disulphide	25%	12.5%
	4. Other:		
	For rubber accelerators or rubber antioxidants	25%	12.5%
	Other	20%	10%
29.32	Organo-arsenic compounds	20%	10%
29.33	Organo-mercury compounds	20%	15%
29.34	Other organo-inorganic compounds	20%	10%
ex 29.35	Heterocyclic compounds; nucleic acids:		
	1. Furfural	20%	10%
	2. Pyridine and picoline	5%	2.5%
	3. Methylvinylpyridine	20%	10%
	4. 2-Aminopyrimidine	20%	10%
	5. Hydralazine hydrochloride	15%	7.5%
	6. 2-Mercaptobenzothiazole and its zinc salt; di-2-benzothiazolyl disulphide; N-cyclohexyl-2-benzothiazolesulphenamide;		

- 79 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 29.35 (con.)	N-oxidiethylene-2-benzothiazolesulphenamide; 2-mercaptoimidazoline; 2-mercaptobenzimidazole; 6-ethoxy-2,2,4-trimethyl-1,2-dihydroquinoline	25%	12.5%
	7. Diosgenin and hecogenin	10%	5%
	8. Nonalactone, undecalactone, exaltolide, ambrettolide and coumarin	25%	12.5%
	9. Santonin	25%	20%
ex 10. Other:			
	Dextro-1-(p-methoxybenzyl)-2-methyloctahydroisoquinoline tartrate; dextro-3-hydroxy-N-methylmorphinan; dextro-3-methoxy-N-methylmorphinan hydrobromide; 3,4-dimethyl-5-aminoisoxazole	15%	7.5%
	For rubber accelerators or rubber antioxidants	25%	12.5%
	Other, excluding narcotics	20%	10%
29.36	Sulphonamides	20%	10%
29.37	Sultones and sultams	20%	10%
ex 29.38	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used		

- 80 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 29.38 (con.)	primarily as vitamins, and inter-mixtures of the foregoing, whether or not in any solvent:		
	1. Provitamins and their derivatives	20%	10%
	3. Vitamin B group and its derivatives:		
	(1) Vitamin B ₁ and its derivatives	15%	7.5%
	(2) Other	15%	7.5%
	4. Vitamin C and its derivatives	15%	7.5%
	5. Vitamin D and its derivatives	15%	7.5%
	6. Other	15%	7.5%
29.39	Hormones, natural or reproduced by synthesis, and derivatives thereof, used primarily as hormones:		
	1. Pituitary hormones and their derivatives	20%	10%
	2. Pancreas hormones and their derivatives:		
	(1) Insulin	25%	12.5%
	(2) Other	20%	10%
	3. Adrenal cortical hormones and their derivatives:		
	(1) Cortisone acetate	20%	10%

- 81 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
29.39 (con.)	(2) Other	20%	10%
	4. Sex hormones and their derivatives:		
	(1) Testosterone	20%	10%
	(2) Other	20%	10%
	5. Other	20%	10%
29.40	Enzymes:		
	1. Pepsin	20%	10%
	2. Rennet	20%	10%
	3. Papain	20%	10%
	4. Other	20%	10%
29.41	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	20%	10%
ex 29.42	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:		
	2. Cinchona alkaloids and their derivatives:		
	(1) Quinine hydrochloride, quinine sulphate, quinine ethylcarbonate, quinidine sulphate, cinchonine hydrochloride and cinchonine sulphate	Free	Free

- 82 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 29.42 (con.)	(2) Other	10%	5%
	3. Other:		
	(1) Caffeine	25%	20%
	(2) Nicotine sulphate	20%	17%
	(4) Ergotamine tartrate	Free	Free
	(5) Laevo-alkaloids of belladonna leaves	15%	7.5%
ex	(6) Other:		
	Other than the following: alkaloids of coca leaves; phenylaminopropane; 1-phenyl-2-methylaminopropanol-1; 1-phenyl-1-chloro-2-methylaminopropane; 1-phenyl-2-dimethylaminopropanol-1; 1-phenyl-1-chloro-2-dimethylaminopropane; 1-phenyl-2-dimethylaminopropane; salts of all the foregoing	20%	10%
ex 29.43	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of headings Nos. 29.39, 29.41 and 29.42:		
	ex 3. Other:		
	Sugar ethers and sugar esters, and their salts	20%	10%

- 83 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
29.44	Antibiotics: 1. Penicillins and streptomycin 2. Other: Viomycin Dihydrostreptomycin, cycloserine, tetracycline, chlortetracycline and oxytetracycline Other	17.5% 15% 17% 17%	10% 7.5% 10% 8.5%
29.45	Other organic compounds	20%	10%

- 84 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 30</u>		
30.01	Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:		
	1. "Fel ursi" and toad-cake	Free	Free
	2. Liver extract	10%	5%
	3. Other	10%	5%
ex 30.02	Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products:		
	ex 2. Other:		
	Other than antisera	Free	Free
ex 30.03	Medicaments (including veterinary medicaments):		
	1. Preparations with a basis of antibiotics:		
	(1) Of penicillins or of streptomycin	25%	15%
	(2) Other:		
	Of viomycin	15%	7.5%

- 85 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 30.03 (con.)	Of dihydrostreptomycin, of cycloserine, of tetracycline, of chlorotetracycline, or of oxytetracycline	17%	15%
	Other	17%	8.5%
	2. Preparations with a basis of vitamins	15%	7.5%
	3. Preparations with a basis of hormones:		
	Of insulin	20%	15%
	Other	20%	10%
	4. Other:		
	ex (1) Put up in forms or in packings of a kind sold by retail:		
	Other than those of narcotics, of cannabis or of awakening-amines	25%	12.5%
	ex (2) Other:		
Other than those of narcotics, of cannabis or of awakening-amines	20%	10%	
30.04	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical		

- 86 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
30.04 (con.)	substances or put up in retail packings for medical or surgical purposes, other than goods specified in Note 3 to this Chapter	20%	10%
30.05	Other pharmaceutical goods	20%	10%

- 87 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 31</u>		
31.01	Guano and other natural animal or vegetable fertilisers, whether or not mixed together, but not chemically treated	Free	Free
ex 31.02	Mineral or chemical fertilisers, nitrogenous:		
	1. Ammonium sulphate	Free	Free
	2. Sodium nitrate:		
ex	(1) Natural and refined therefrom:		
	Refined	Free	Free
	(2) Other	15%	7.5%
	3. Calcium cyanamide	15%	10%
	4. Other	Free	Free
31.03	Mineral or chemical fertilisers, phosphatic:		
	Double or triple superphosphates, containing not less than 30% of phosphoric acid evaluated as P ₂ O ₅ on the dry weight	15%	10%
	Other	Free	Free
ex 31.04	Mineral or chemical fertilisers, potassic:		
	ex 1. Potassium chloride:		
	Chemically refined	Free	Free

- 88 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 31.04 (con.)	2. Potassium sulphate	Free	Free
	3. Other	Free	Free
ex 31.05	Other fertilisers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg: Other than ammonium phosphates and the goods consisting chiefly of ammonium phosphates	Free	Free

- 89 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 32</u>		
32.01	Tanning extracts of vegetable origin	Free	Free
32.02	Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives:		
	1. Tannins	10%	5%
	2. Tannin derivatives	15%	7.5%
32.03	Synthetic tanning substances, whether or not mixed with natural tanning materials; artificial bates for pre-tanning (for example, of enzymatic, pancreatic or bacterial origin):		
	1. Synthetic organic tanning substances	5%	2.5%
	2. Artificial bates	15%	7.5%
	3. Other	20%	10%
ex 32.04	Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin:		
	1. Colouring matter of vegetable origin:		
	(1) Logwood extract	5%	2.5%
	(3) Other	5%	2.5%
	2. Colouring matter of animal origin	5%	2.5%

- 90 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
32.05	Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo:		
	1. Basic dyes	25%	12.5%
	2. Direct dyes	25%	12.5%
	3. Acid dyes	25%	12.5%
	4. Mordant dyes and acid mordant dyes	25%	12.5%
	5. Sulphide dyes and sulphide vat dyes	25%	12.5%
	6. Vat dyes:		
	(1) Synthetic indigo	25%	12.5%
	(2) Other	25%	12.5%
	7. Solvent dyes	25%	12.5%
	8. Rapid dyes	25%	12.5%
	9. Dispersed dyes	25%	12.5%
	10. Products of the kind known as optical bleaching agents	25%	12.5%
	11. Reactive dyes	25%	12.5%
	12. Pigment dyestuffs	25%	12.5%
	13. Natural indigo	Free	Free
	14. Pigment resin colour bases	15%	7.5%
	15. Other	25%	12.5%

- 91 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
32.06	Colour lakes:		
	1. Pigment resin colour bases	15%	7.5%
	2. Other	25%	12.5%
32.07	Other colouring matter; inorganic products of a kind used as luminophores:		
	1. Prussian blue	10%	5%
	2. Ultramarine blue	25%	12.5%
	3. Lithopone	15%	10%
	4. Inorganic products of a kind used as luminophores	15%	7.5%
	5. Other	15%	7.5%
32.08	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries; engobes (slips); glass frit and other glass, in the form of powder, granules or flakes:		
	1. Prepared pigments, prepared opacifiers and prepared colours	15%	7.5%
	2. Glass frit and other glass	10%	5%
	3. Other	15%	7.5%

- 92 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
32.09	<p>Varnishes and lacquers; dis-tempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; dyes in forms or packings of a kind sold by retail:</p> <p>1. Natural resin varnishes</p> <p>2. Cellulose lacquers</p> <p>3. Oil paints</p> <p>4. Coatings containing synthetic resin, excluding those specified in 1, 2 or 3 above:</p> <p>(1) Synthetic resin lacquers</p> <p>(2) Other:</p> <p style="padding-left: 40px;">Lacquers, excluding insulating coatings</p> <p style="padding-left: 40px;">Other</p> <p>5. Pearl essence:</p> <p style="padding-left: 40px;">Ready for use as coating</p> <p style="padding-left: 40px;">Other</p> <p>6. Aluminium paste</p> <p>7. Alkali bluetoner</p>	<p></p> <p>20%</p> <p>20%</p> <p>15%</p> <p></p> <p>22.5%</p> <p></p> <p>20%</p> <p>25%</p> <p></p> <p>10%</p> <p>8%</p> <p>15%</p> <p>17.5%</p>	<p></p> <p>10%</p> <p>10%</p> <p>7.5%</p> <p></p> <p>11.25%</p> <p></p> <p>10%</p> <p>12.5%</p> <p></p> <p>5%</p> <p>4%</p> <p>10%</p> <p>8.75%</p>

- 93 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
32.09 (con.)	8. Stamping foils	20%	10%
	9. Dyes	25%	12.5%
	10. Other	20%	10%
32.10	Artists', students' and sign-board painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories	20%	10%
32.11	Prepared driers	20%	10%
32.12	Glaziers' putty; grafting putty; painters' fillings, and stopping, sealing and similar mastics, including resin mastics and cements	15%	7.5%
32.13	Writing ink, printing ink and other inks:		
	1. Inks for printing or duplicating:		
	(1) Black	20%	10%
	(2) Other	20%	10%
	2. Other	20%	10%

- 94 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 33.01	<p style="text-align: center;"><u>CHAPTER 33</u></p> <p>Essential oils (terpeneless or not); concretes and absolutes; resinoids:</p> <p>1. Essential oils, including concretes and absolutes:</p> <p>ex (1) Bay leaf oil, bergamot oil, cananga oil, cassia oil, cinnamon leaf oil, cedar oil, citronella oil, clove oil, eucalyptus oil, fennel oil, ginger grass oil, lemon oil, orange oil, palmarosa oil, petit-grain oil, rosemary oil, rosewood oil, sandal wood oil, star-anise oil, thyme oil, ylang-ylang oil and Gyusho oil:</p> <p style="padding-left: 40px;">Bay leaf oil, cananga oil, cassia oil, cinnamon leaf oil, clove oil, eucalyptus oil, fennel oil, ginger grass oil, palmarosa oil, petit-grain oil, rosemary oil, rosewood oil, sandal wood oil, star-anise oil, thyme oil, ylang-ylang oil and Gyusho oil</p> <p>(2) Geranium oil, lavender oil, lemongrass oil,</p>	Free	Free

- 95 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 33.01 (con.)	patchouli oil, vetiver oil and Ho oil:		
	Lemongrass oil	10%	Free
	Other	10%	5%
ex	(3) Other:		
	Spearmint oil	10%	5%
	Other, excluding peppermint oil	20%	10%
	2. Resinoids	10%	5%
33.02	Terpenic by-products of the deterpenation of essential oils	10%	5%
33.03	Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration	20%	10%
33.04	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries:		
	1. Of an alcoholic strength of 10° or higher	35%	17.5%
	2. Other	25%	12.5%
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable		

- 96 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
33.05 (con.)	for medicinal uses	20%	10%
33.05	Perfumery, cosmetics and toilet preparations:		
	1. Perfumed water including eau de Cologne and the like	50%	25%
	2. Toilet powder (including in cake, paste or liquid)	30%	15%
	3. Perfumed hair oil, cream, pomade, rouges and other preparations of oil, fat or wax:		
	Perfumed hair oil, pomade and shaving preparations	50%	25%
	Other	30%	15%
	4. Dentifrices	15%	7.5%
	5. Other:		
	Shaving preparations, manicure preparations and incenses	40%	20%
	Other:		
	In liquid or paste form	30%	15%
	Other	35%	17.5%

- 97 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 34</u>		
34.01	Soap, including medicated soap:		
	1. Toilet soap, including medicated soap:		
	(1) Medicated soap	30%	15%
	(2) Other:		
	Perfumed	27%	13.5%
	Other	30%	15%
	2. Laundry soap	20%	10%
	3. Other	20%	10%
34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap:		
	1. Organic surface-active agents and surface-active preparations	20%	17.5%
	2. Other	20%	10%
34.03	Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals:		
	Greases	15%	7.5%

- 98 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
34.03 (con.)	Cutting oils and insulating oils, of a specific gravity more than 0.8494 at 15°C, containing more than 50% by weight of petroleum oils or of oils obtained from bituminous minerals in dehydrated state	22.5%	11.25%
	Other: Lubricating preparations, containing more than 50% by weight of petroleum oils or of oils obtained from bituminous minerals in dehydrated state	20%	10%
	Other	25%	12.5%
34.04	Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents:		
	Polishing waxes	15%	7.5%
	Other	20%	10%
34.05	Polishes and creams, for footwear; furniture or floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within heading No. 34.04:		
	1. Polishing waxes	20%	10%
	2. Metal polishes: Consisting chiefly of mineral materials	10%	5%

- 99 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
34.05 (con.)	Other	20%	10%
	3. Other	20%	10%
34.06	Candles, tapers, night-lights and the like	15%	7.5%
34.07	Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds", in plates, horseshoe shapes, sticks and similar forms:		
	1. Modelling pastes	20%	10%
	2. Preparations of a kind known as "dental wax" or as "dental impression compounds"	20%	10%

- 100 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 35</u>		
ex 35.02	Albumins, albuminates and other albumin derivatives:		
	2. Other	15%	7.5%
35.03	Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products, and fish glues; isinglass:		
	1. Gelatin and glues derived from bones, hides, nerves, tendons or from similar products:		
	Gelatin for photographic purposes	10%	7.5%
	Other	25%	20%
	2. Fish glues and isinglass	10%	5%
	3. Other	20%	10%
ex 35.04	Peptones and other protein substances and their derivatives; hide powder, whether or not chromed:		
	1. Peptones and their derivatives	15%	7.5%
	2. Hide powder	10%	5%
35.06	Prepared glues not elsewhere		

- 101 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
35.06 (con.)	<p>specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg:</p> <p>1. Put up in packages for sale by retail:</p> <p style="padding-left: 40px;">Solutions or pastes of natural rubber</p> <p style="padding-left: 40px;">Other</p> <p>2. Other</p>	<p></p> <p style="padding-left: 100px;">5%</p> <p style="padding-left: 40px;">20%</p> <p>20%</p>	<p></p> <p style="padding-left: 100px;">2.5%</p> <p style="padding-left: 40px;">10%</p> <p>10%</p>

- 102 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
<u>CHAPTER 36</u>			
36.05	Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets)	15%	7.5%
36.06	Matches (excluding Bengal matches):		
	1. In containers in which there are not more than 70 matches 2. Other	40 sen/ container	20 sen/ container
36.07	Ferro-cerium and other pyrophoric alloys in all forms	15%	7.5%
36.08	Other combustible preparations and products	15%	7.5%

- 103 -

SCHEDULE XXXVIII - JAPAN

PART I - ,continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 37</u>		
ex 37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth: 2. Other: (2) Other	30%	15%
ex 37.02	Film in rolls, sensitised, unexposed, perforated or not: 1. Cinematograph film: (2) Other: For X-ray Other 2. Other: (3) Other	20%	15%
ex 37.03	Sensitised paper, paperboard and cloth, unexposed or exposed but not developed: 2. Other: Rolls of sensitised photographic paper for diffusion transfer process, combined with transferring materials and developing agents Other	15%	7.5%
		25%	12.5%

- 105 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
37.04 (con.)	D. More than 30 mm in width:		
	35 mm in width	30 yen/m	15 yen/m
	Other	50 yen/m	25 yen/m
	2. Other	30%	15%
37.05	Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive	30%	15%
37.06	Cinematograph film, exposed and developed, consisting only of sound track, negative or positive:		
	1. Not more than 30 mm in width	25 yen/m	12 yen 50 sen/m
	2. Other:		
	35 mm in width	30 yen/m	15 yen/m
	Other	50 yen/m	25 yen/m
37.07	Other cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive:		
	1. For news:		
	35 mm in width	30 yen/m	15 yen/m
	Other	10 yen/m	5 yen/m

- 106 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
37.07 (con.)	2. Other: (1) Not more than 10 mm in width (2) More than 10 mm but not more than 30 mm in width (3) More than 30 mm but not more than 40 mm in width (4) More than 40 mm in width	5 yen/m 25 yen/m 30 yen/m 100 yen/m	2 yen 50 sen/m 12 yen 50 sen/m 15 yen/m 50 yen/m
37.08	Chemical products and flash light materials, of a kind and in a form suitable for use in photography	20%	10%

- 108 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
38.05	Tall oil:		
	1. Crude	5%	2.5%
	2. Refined	10%	5%
38.06	Concentrated sulphite lye	5%	2.5%
38.07	Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding "pine oils" not rich in terpeneol):		
	1. Spirits of turpentine	10%	5%
	2. Pine oil	5%	2.5%
	3. Other	10%	5%
ex 38.08	Rosin and resin acids, and derivatives thereof other than esters gums included in heading No. 39.05; rosin spirit and rosin oils:		
	2. Rosin spirit and rosin oils	10%	5%
	3. Disproportionated rosin and its derivatives	20%	10%
	4. Other	10%	5%
38.09	Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No. 38.18); wood creosote; wood naphtha; acetone oil	Free	Free

- 109 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
38.10	Vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products	10%	5%
38.11	<p>Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers):</p> <p>1. Put up in forms or packings for sale by retail</p> <p>2. Other:</p> <p>(1) Preparations with a basis of dichlorodiphenyltrichloroethane (DDT) or of benzene hexachloride (BHC)</p> <p>(2) Preparations with a basis of the following: octachlorotetrahydro-methanoindan (chlordan); heptachlorotetrahydro-methanoindene (heptachlor); hexachloro-hexahydro-endo,exo-dimethanonaphthalene (aldrin); hexachloro-epoxyoctahydro-endo,endo-dimethanonaphthalene (endrin);</p>	<p>20%</p> <p>20%</p>	<p>10%</p> <p>10%</p>

- 110 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
38.11 (con.)	or hexachloroepoxy- octahydro-endo,exo- dimethanonaphthalene (dieldrin)	20%	10%
	(3) Other	20%	10%
ex 38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries:		
	1. Mordants	20%	10%
	ex 2. Other:		
	Other than those with a basis of amylaceous substances	20%	10%
38.13	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes:		
	1. Welding fluxes	20%	10%
	2. Other	20%	10%
ex 38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils:		

- 111 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 38.14 (con.)	2. Other	20%	10%
38.15	Prepared rubber accelerators	25%	12.5%
38.16	Prepared culture media for development of micro-organisms	10%	5%
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	20%	10%
38.18	Composite solvents and thinners for varnishes and similar products	20%	10%
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:		
	1. Mixed alkylenes with a very low degree of polymerisation	10%	5%
	2. Mixtures of liquid alkylarylhydrocarbons	15%	7.5%
	3. Liquid polyethylene glycol	20%	10%
	4. Naphthenic acid	15%	7.5%
	5. Catalysts:		
	(1) Iron catalysts and platinum catalysts	Free	Free

- 112 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
38.19 (con.)	(2) Silica-alumina catalysts	20%	10%
	(3) Other	15%	7.5%
	6. Rubber anti-oxidants	25%	12.5%
	7. Refractory cements or mortars:		
	High temperature refractory cements and high temperature bonding mortars	15%	7.5%
	Other	20%	10%
	8. Chewing-gum base manufactured from chicle gum, excluding those containing sugar or other sweetenings, flavours, artificial plastic materials or synthetic rubbers	Free	Free
	9. Selenium residue and tellurium residue	Free	Free
	10. Other:		
	High temperature refractory construction materials	15%	7.5%
Other	20%	10%	

- 113 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 39</u>		
ex 39.01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones):		
	1. Liquid or pasty (including emulsions, dispersions and solutions):		
	(1) Extenders for pigment resin colours	20%	10%
ex	(2) Other:		
	Of silicones:		
	Other than silicone compounds	20%	15%
	Other	20%	10%
	2. Blocks, lumps, powders (including moulding powders), granules, flakes and similar bulk forms:		
	(1) Of phenol resins	20%	10%
	(2) Of polyester resins	20%	10%
ex	(3) Of silicones:		
	Other than silicone compounds	20%	15%
	(4) Other	20%	10%

- 114 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 39.01 (con.)	3. Waste and scrap:		
	Of phenol resins	10%	5%
	Other	30%	15%
	4. Adhesive products coated with an adhesive with a basis of natural or synthetic rubber	15%	7.5%
	5. Other:		
	(1) Of phenol resins	30%	15%
	(2) Of polyester resins	30%	15%
	(3) Of silicones	30%	15%
	(4) Other	30%	15%
39.02	Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins):		
	1. Liquid or pasty (including emulsions, dispersions and solutions):		
	(1) Extenders for pigment resin colours	20%	10%
	(2) Other:		
	Of polybutene	20%	17.5%
	Other	20%	10%

- 115 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
39.02 (con.)	2. Blocks, lumps, powders (including moulding powders), granules, flakes and similar bulk forms:		
	(1) Of polyethylene	52 yen/kg	35 yen/kg
	(2) Of fluorine resins	20%	17.5%
	(3) Of polystyrene:		
	Of foaming-in-place polystyrene	20%	10%
	Other	20%	17.5%
	(4) Of polyvinyl chloride resins or polyvinyl acetate resins	20%	10%
	(5) Of acrylic resins	20%	10%
	(6) Of polypropylene	57 yen/kg	40 yen/kg
	(7) Other:		
	Of ion-exchange resins	20%	17.5%
	Other	20%	10%
	3. Waste and scrap:		
	(1) Of polyethylene	30%	15%
	(2) Of acrylic resins	30%	15%
	(3) Other	30%	15%
4. Adhesive products coated with an adhesive with a basis of natural or synthetic rubber	15%	7.5%	

- 116 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
39.02 (con.)	5. Other:		
	(1) Of polyethylene	30%	15%
	(2) Of fluorine resins	30%	17.5%
	(3) Of polystyrene	30%	15%
	(4) Of polyvinyl chloride resins or polyvinyl acetate resins:		
	A. Polyvinyl chloride resin plaiting materials with a core of rattan	30%	15%
	B. Other:		
	In primary forms	20%	10%
	Other	30%	15%
	(5) Of acrylic resins:		
	Of methyl methacrylate resins	30%	17.5%
Other	30%	15%	
(6) Other	30%	15%	
39.03	Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, collodions, celluloid); vulcanised fibre:		
	1. Adhesive products coated with an adhesive with a basis of natural or synthetic rubber	15%	7.5%

- 117 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
39.03 (con.)	2. Other:		
	(1) Cellulose acetate, in blocks, lumps, powders (including moulding powders), granules, flakes or in similar bulk forms	27.5%	13.75%
	(2) Celluloid	10%	5%
	(3) Vulcanised fibre	20%	10%
	(4) Other	20%	10%
39.04	Hardened proteins (for example, hardened casein and hardened gelatin)	15%	7.5%
39.05	Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber):		
	1. Natural resins modified by fusion (run gums)	10%	5%
	2. Artificial resins obtained by esterification of natural resins or of resinic acids (ester gums)	15%	7.5%
	3. Chemical derivatives of natural rubber	15%	7.5%

- 118 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
39.06	<p>Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linnoxyn:</p> <p>1. Alginic acid, its salts and esters</p> <p>2. Other</p>	<p>15%</p> <p>20%</p>	<p>7.5%</p> <p>10%</p>
39.07	<p>Articles of materials of the kinds described in headings Nos. 39.01 to 39.06:</p> <p>1. Articles of materials of the kinds described in heading No. 39.01 or 39.02</p> <p>2. Other</p>	<p>30%</p> <p>20%</p>	<p>15%</p> <p>10%</p>

- 119 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 40.01	<p style="text-align: center;"><u>CHAPTER 40</u></p> <p>Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanised natural rubber latex; natural rubber, balata, gutta-percha and similar natural gums:</p> <p>1. Natural rubber latex:</p> <p style="padding-left: 2em;">(1) Added with synthetic rubber latex</p> <p style="padding-left: 2em;">(2) Other:</p> <p style="padding-left: 4em;">A. Thermo-sensitive and electro-positive latex</p> <p>2. Pre-vulcanised natural rubber latex</p> <p>3. Natural rubber:</p> <p style="padding-left: 2em;">(1) Added with plasticisers or other substances (other than preservatives and clay) before coagulation</p> <p>ex 4. Other:</p> <p style="padding-left: 4em;">Other than gutta-percha</p>	<p>15%</p> <p>15%</p> <p>15%</p> <p>15%</p> <p>Free</p>	<p>7.5%</p> <p>7.5%</p> <p>7.5%</p> <p>7.5%</p> <p>Free</p>
ex 40.02	<p>Synthetic rubber latex; pre-vulcanised synthetic rubber latex; synthetic rubber; factice derived from oils:</p> <p>1. Synthetic rubber latex:</p>		

- 120 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 40.02 (con.)	(1) Thermo-sensitive and electro-positive latex	15%	7.5%
	2. Pre-vulcanised synthetic rubber latex	15%	7.5%
	3. Synthetic rubber:		
	(1) Natural rubber modified with artificial plastic materials, described in Note 4(c) to this Chapter	15%	7.5%
	(2) Other:		
	A. Added with plasticisers or other substances (other than mineral oil, preservatives and colouring matter solely for the purpose of identification) before coagulation	15%	Free*
	4. Other	Free	Free
40.03	Reclaimed rubber	10%	5%
40.04	Waste and parings of unhardened rubber; scrap of unhardened rubber, fit only for the recovery of rubber; powder obtained from waste or scrap of unhardened rubber	Free	Free
40.05	Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets		

- 121 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
40.05 (con.)	and crepe sheets of heading No. 40.01 or 40.02; granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as master-batch	15%	7.5%
40.06	Unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanised natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs):		
	1. Solutions or pastes of natural rubber	5%	2.5%
	2. Other	15%	7.5%
40.07	Vulcanised rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanised rubber	15%	7.5%
40.08	Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber:		
	1. Of expanded, foam or		

- 122 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
40.08 (con.)	sponge rubber (including those combined with textile fabrics merely for reinforcing purposes)	20%	10%
	2. Other	15%	7.5%
40.09	Piping and tubing, of unhardened vulcanised rubber	15%	10%
40.10	Transmission, conveyor or elevator belts or belting, of vulcanised rubber	15%	7.5%
40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:		
	1. Tyres and tyre cases, for motor vehicles, of more than 101.6 mm in nominal width; inner tubes or tyre flaps thereof:		
	Pneumatic tyres and tyre cases	25%	12.5%
	Other	30%	15%
	2. Other	15%	7.5%
40.12	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber	15%	7.5%
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber	15%	7.5%

- 123 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
40.14	Other articles of unhardened vulcanised rubber:		
	1. Of expanded, foam or sponge rubber (including those combined with textile fabrics merely for reinforcing purposes)	20%	10%
	2. Other	15%	7.5%
40.15	Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes; scrap, waste and powder, of hardened rubber:		
	1. In bulk, plates, sheets, strip, rods, profile shapes, tubes or powder	15%	7.5%
	2. Waste and scrap	Free	Free
40.16	Articles of hardened rubber (ebonite and vulcanite)	15%	7.5%

- 124 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 41</u>		
ex 41.01	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool:		
	2. Other	Free	Free
ex 41.03	Sheep and lamb skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08:		
	2. Other	15%	7.5%
ex 41.04	Goat and kid skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08:		
	2. Other	15%	7.5%
41.05	Other kinds of leather, except leather falling within heading No. 41.06, 41.07 or 41.08:		
	1. Of swine:		
	(1) Dyed, coloured, stamped or embossed	20%	10%
	(2) Other	15%	7.5%
	2. Of alligator or crocodile and of lizard	25%	12.5%
	3. Other	15%	7.5%
41.07	Parchment-dressed leather	15%	7.5%

- 125 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
41.09	Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather; leather dust, powder and flour	10%	5%
41.10	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls	15%	7.5%

- 126 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
<u>CHAPTER 42</u>			
42.01	<p>Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal:</p> <p style="padding-left: 40px;">Of synthetic resins other than phenol resins</p> <p style="padding-left: 40px;">Other</p>	<p style="text-align: center;">30%</p> <p style="text-align: center;">25%</p>	<p style="text-align: center;">15%</p> <p style="text-align: center;">12.5%</p>
42.02	<p>Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric:</p> <p style="padding-left: 40px;">1. Handbags, wallets, purses and toilet-cases, combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty:</p>		

- 127 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
42.02 (con.)	Handbags of leather	35%	17.5%
	Other	40%	20%
	2. Other:		
	(1) Of leather or of composition leather:		
	Handbags of leather	20%	10%
	Other	25%	12.5%
	(2) Other	20%	10%
42.03	Articles of apparel and clothing accessories, of leather or of composition leather:		
	1. Containing furskin or combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko:		
	Gloves and mittens, of leather, other than those for sports	35%	17.5%
	Other	40%	20%
	2. Other:		
	Gloves and mittens, of leather, other than those for sports	20%	10%
	Other	25%	12.5%

- 128 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
42.04	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes: 1. Belts or beltings, combing leathers and intergill-leathers 2. Other	 25% 15%	 22.5% 7.5%
42.05	Other articles of leather or of composition leather	25%	12.5%
42.06	Articles made from gut (other than silk-worm gut), from goldbeater's skin, from bladders or from tendons	15%	7.5%

- 129 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 43</u>		
ex 43.01	Raw furskins:		
ex 3.	Other:		
	Other than those of squirrel or of flying squirrel	10%	5%
43.02	Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms; pieces or cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabri- cated)	30%	15%
43.03	Articles of furskin	40%	20%

- 130 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 44</u>		
44.01	Fuel wood, in logs, in billets, in twigs or in faggots; wood waste, including sawdust	Free	Free
ex 44.03	Wood in the rough, whether or not stripped of its bark or merely roughed down: <ol style="list-style-type: none"> 1. Of Kwarin, Tsuge or box-wood, Tagayasan ("Cassia siamea, Lam"), red sandal wood, rosewood or ebony wood (excluding ebony wood with white streaks) 	20%	Free
	ex 3. Other: <p style="margin-left: 40px;">Of non-coniferous species (excluding the following: lignum vitae; teak; lauan, kruing, mersawa and other "Dipterocarpaceae" family)</p>	Free	Free
ex 44.04	Wood, roughly squared or half-squared, but not further manufactured: <ol style="list-style-type: none"> 1. Of Kwarin, Tsuge or box-wood, Tagayasan ("Cassia siamea, Lam"), red sandal wood, rosewood or ebony wood (excluding ebony wood with white streaks) 2. Of Kiri (genus "Paulownia") 	20%	Free
	ex 3. Other: <p style="margin-left: 40px;">Of non-coniferous species (excluding teak)</p>	5%	2.5%
		Free	Free

- 131 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 44.05	Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 mm:		
	1. Of Kwarin, Tsuge or box-wood, Tagayasan ("Cassia siamea, Lam"), red sandal wood, rosewood or ebony wood (excluding ebony wood with white streaks)	20%	Free
	2. Of Kiri (genus "Paulownia")	5%	2.5%
44.06	Wood paving blocks	Free	Free
44.07	Railway or tramway sleepers of wood	Free	Free
44.08	Riven staves of wood, not further prepared than sawn on one principal surface; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn	5%	2.5%
ex 44.09	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids:		
	1. Kyogi and the like; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids	15%	7.5%
	ex 2. Other:		

- 132 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 44.09 (con.)	Hoopwood; split poles; piles, pickets and stakes of wood	Free	Free
44.10	Wooden sticks, roughly trimmed but not turned, bent nor otherwise worked, suitable for the manufacture of walking-sticks, whips, golf club shafts, umbrella handles, tool handles or the like	15%	7.5%
44.11	Drawn wood; match splints; wooden pegs or pins for footwear:		
	1. Match splints	Free	Free
	2. Other	15%	7.5%
44.12	Wood wool and wood flour	5%	2.5%
ex 44.13	Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured:		
	1. Of Kwarin, Tsuge or box-wood, Tagayasan ("Cassia siamea, Lam"), red sandal wood, rosewood or ebony wood (excluding ebony wood with white streaks)	20%	Free
	2. Of Kiri (genus "Paulownia")	5%	2.5%
ex 44.15	Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry:		

- 133 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 44.15 (con.)	Plywood with face plies on both sides of coniferous species, excluding those varnished, printed, grooved, overlaid or similarly surface-worked	20%	15%
44.16	Cellular wood panels, whether or not faced with base metal	20%	10%
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings imported assembled, un-assembled or partly assembled	15%	7.5%
44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, other than staves falling within heading No. 44.08:		
	1. Used	10%	5%
	2. Other	15%	7.5%
44.23	Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels)	15%	7.5%
44.24	Household utensils of wood	20%	10%
44.25	Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood:		
	1. Boot and shoe lasts and trees	10%	5%
	2. Other	15%	7.5%

- 134 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
44.26	Spools, cops, bobbins, sewing thread reels and the like, of turned wood:		
	1. Bobbins	15%	7.5%
	2. Other	20%	10%
ex 44.27	Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood:		
	2. Other:		
	(1) Of Kwarin, Tsuge or boxwood, Tagayasan ("Cassia siamea, Lam"), red sandal wood, rosewood or ebony wood (excluding ebony wood with white streaks)	30%	15%
	(2) Other	20%	10%
44.28	Other articles of wood:		
	1. Of Kwarin, Tsuge or boxwood, Tagayasan ("Cassia siamea, Lam"), red sandal wood, rosewood or ebony		

- 135 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
44.28 (con.)	wood (excluding ebony wood with white streaks)	30%	15%
	2. Other	20%	10%

- 136 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
45.04	<u>CHAPTER 45</u>		
	Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork:		
	1. Crown discs and round rods having a diameter suitable for manufacture of crown disc	25%	12.5%
	2. Other	20%	10%

- 137 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 46</u>		
ex 46.01	Flaits and similar products of plaiting materials, for all uses, whether or not assembled into strips: 2. Other: (1) Of artificial plastic materials	30%	15%
ex 46.02	Plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles: ex 1. Mushiro, Komo and rushmats: Komo and rushmats	Free	Free
	2. Other: (1) Of artificial plastic materials	30%	15%
	(2) Other	15%	7.5%
ex 46.03	Basketwork, wickerwork and other articles of plaiting materials, made directly to shape; articles made up from goods falling within heading No. 46.01 or 46.02; articles of loofah: 1. Of artificial plastic materials	30%	15%

- 138 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 47.01	<u>CHAPTER 47</u> Pulp derived by mechanical or chemical means from any fibrous vegetable material: 2. Other: (1) Cotton linter pulp	Free	Free
	47.02	Waste paper and paperboard; scrap articles of paper or of paper- board, fit only for use in paper- making	Free

- 139 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 48</u>		
ex 48.01	Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets:		
	1. Tissue paper, weighing not more than 30 g/m ² :		
	(1) Cigarette paper in rolls	20%	10%
	2. Printing, writing or drawing paper, weighing more than 30 g/m ² but not more than 300 g/m ² :		
	(1) Newsprint paper, containing ground wood pulp, in rolls, exceeding 80 cm in width and weighing not more than 58 g/m ²	7.5%	5.5%
48.02	Hand-made paper and paperboard	15%	7.5%
48.03	Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets	15%	7.5%
48.04	Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	15%	7.5%
48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled,		

- 140 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
48.05 (con.)	embossed or perforated, in rolls or sheets:		
	1. Corrugated paper and paperboard	15%	7.5%
	2. Other	15%	7.5%
48.05	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets:		
	1. Paper; paperboard, weighing not more than 300 g/m ²	15%	7.5%
	2. Other	10%	5%
ex 48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets:		
	2. Tracing paper	15%	7.5%
	3. Paraffined paper and waxed paper	10%	5%
	4. Oiled paper	10%	5%
	5. Lithographic paper	15%	7.5%
	6. Carbon paper	15%	7.5%
	7. Tarred paper	10%	5%
	8. Adhesive products coated with an adhesive with a basis of natural or synthetic rubber	15%	7.5%

- 141 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 48.07 (con.)	9. Other	20%	10%
48.08	Filter blocks, slabs and plates, of paper pulp	5%	2.5%
48.09	Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders	25%	22.5%
48.10	Cigarette paper, cut to size, whether or not in the form of booklets or tubes	20%	10%
48.11	Wallpaper and lincrusta; window transparencies of paper:		
	1. Wallpaper and lincrusta	10%	5%
	2. Window transparencies of paper	15%	7.5%
48.12	Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size, with or without a coating of linoleum compound	15%	7.5%
48.13	Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes:		
	1. Carbon paper	15%	7.5%
	2. Transfer paper	15%	7.5%
	3. Other	15%	7.5%

- 142 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
48.14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery	15%	7.5%
48.15	Other paper and paperboard, cut to size or shape: 1. Printing, writing or drawing paper, weighing more than 30 g/m ² but not more than 300 g/m ² 2. Filter paper and test paper, for laboratory or industrial uses 3. Paperboard, weighing more than 300 g/m ² 4. Other	10% 10% 10% 15%	5% 5% 7.5%
48.17	Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like	13%	6.5%
48.18	Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard; sample and other albums and book covers, of paper or paperboard:		

- 143 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
48.18 (con.)	1. Albums	20%	10%
	2. Other	15%	7.5%
48.19	Paper or paperboard labels, whether or not printed or gummed	15%	7.5%
48.20	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)	15%	7.5%
48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding:		
	1. Cards for punched-card system statistical machines, tapes for monotype and similar cards or tapes, perforated for recording	Free	Free
	2. Other:		
	Articles of paper pulp, paper or paperboard	15%	7.5%
	Other	20%	10%

- 144 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 49</u>		
ex 49.03	Children's picture books and painting books:		
	Painting books	Free	Free
49.04	Music, printed or in manuscript, whether or not bound or illustrated	Free	Free
49.05	Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed; printed globes (terrestrial or celestial)	Free	Free
49.06	Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper; manuscripts and typescripts	Free	Free
49.07	Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; stamp-impresed paper; banknotes, stock, share and bond certificates and similar documents of title; cheque books	Free	Free
49.08	Transfers (Decalcomanias)	15%	7.5%
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	15%	7.5%
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	15%	7.5%

- 146 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 50</u>		
ex 50.02	Raw silk (not thrown):		
	2. Other	15%	7.5%
50.03	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags):		
	1. Floss silk and peigne	Free	Free
	2. Other	Free	Free
50.04	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale	15%	7.5%
50.07	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale	15%	7.5%
50.09	Woven fabrics of silk or of waste silk other than noil:		
	1. Containing more than 50% by weight of synthetic fibres or acetate fibres, or having either the warp or the weft of such fibres	25%	12.5%
	2. Other	20%	10%
50.10	Woven fabrics of noil silk:		
	1. Containing more than 50% by weight of synthetic fibres or acetate fibres, or having either the warp or the weft of such fibres	25%	12.5%
	2. Other	20%	10%

- 147 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 51</u>		
ex 51.01	<p>Yarn of man-made fibres (continuous), not put up for retail sale:</p> <p>ex 1. Containing more than 50% by weight of synthetic fibres or acetate fibres:</p> <p style="padding-left: 40px;">Nylon yarn, of a weight not exceeding 0.5 g/m</p> <p style="padding-left: 40px;">Other yarn, containing more than 50% by weight of nylon fibres, polyacrylonitrile fibres, polyester fibres, polypropylene fibres, polyvinylidene chloride fibres, vinylon fibres or acetate fibres</p> <p style="padding-left: 40px;">2. Other</p>	<p style="text-align: center;">24%</p> <p style="text-align: center;">25%</p> <p style="text-align: center;">15%</p>	<p style="text-align: center;">12.5%**</p> <p style="text-align: center;">12.5%</p> <p style="text-align: center;">7.5%</p>
51.02	<p>Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials:</p> <p style="padding-left: 40px;">1. Of synthetic fibre materials:</p> <p style="padding-left: 80px;">Strip (artificial straw and the like)</p> <p style="padding-left: 80px;">Other</p> <p style="padding-left: 40px;">2. Of acetate fibre materials</p> <p style="padding-left: 40px;">3. Other</p>	<p style="text-align: center;">30%</p> <p style="text-align: center;">25%</p> <p style="text-align: center;">25%</p> <p style="text-align: center;">15%</p>	<p style="text-align: center;">15%</p> <p style="text-align: center;">12.5%</p> <p style="text-align: center;">12.5%</p> <p style="text-align: center;">7.5%</p>

- 148 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
51.03	<p>Yarn of man-made fibres (continuous), put up for retail sale:</p> <ol style="list-style-type: none"> 1. Containing more than 50% by weight of synthetic fibres or acetate fibres 2. Other 	<p>25%</p> <p>15%</p>	<p>12.5%</p> <p>7.5%</p>
ex 51.04	<p>Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02:</p> <p>ex 1. Containing more than 50% by weight of synthetic fibres or acetate fibres (including strip, made of raw materials of these fibres), or having either the warp or the weft of such fibres:</p> <p>Fabrics exceeding 127 mm in width, consisting wholly of nylon fibres, polyacrylonitrile fibres, polyester fibres, polypropylene fibres, polyvinylidene chloride fibres, vinylon fibres or all the foregoing fibres mixed with acetate fibres, excluding the following: figured fabrics, gauze, tyre cord fabrics and the like</p>	<p>20%</p>	<p>10%</p>

- 149 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 51.04 (con.)	Other fabrics, containing more than 50% by weight of nylon fibres, polyacrylonitrile fibres, polyester fibres, polypropylene fibres, polyvinylidene chloride fibres, vinylon fibres or acetate fibres, or having either the warp or the weft of such fibres	25%	12.5%
	2. Other	15%	7.5%

- 150 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 52</u>		
52.01	Metallised yarn, being textile yarn spun with metal or covered with metal by any process	20%	10%
52.02	Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like	20%	10%

- 151 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 53</u>		
53.01	Sheep's or lambs' wool, not carded or combed	Free	Free
ex 53.02	Other animal hair (fine or coarse), not carded or combed: 2. Other	Free	Free
53.03	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted	Free	Free
53.04	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags)	Free	Free
ex 53.05	Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed: 2. Other	Free	Free
53.06	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale	10%	5%
53.07	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale	10%	5%
53.08	Yarn of fine animal hair (carded or combed), not put up for retail sale	10%	5%
53.09	Yarn of horsehair or of other coarse animal hair, not put up for retail sale	10%	5%

- 152 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
53.10	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale	15%	7.5%
53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair: 1. Weighing more than 200 g/m ² 2. Other	20% or 330 yen/m ² , whichever is the greater 20%	15% or 250 yen/m ² , whichever is the greater 10%
53.12	Woven fabrics of coarse animal hair other than horsehair	15%	7.5%
53.13	Woven fabrics of horsehair	15%	7.5%

- 153 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 54</u>		
ex 54.01	Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags):		
	1. Flax, scoured	15%	7.5%
ex 54.02	Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags):		
	1. Ramie, scoured	15%	7.5%
54.03	Flax or ramie yarn, not put up for retail sale	20%	15%
54.04	Flax or ramie yarn, put up for retail sale	25%	12.5%
54.05	Woven fabrics of flax or of ramie:		
	1. Plain:		
	(1) Weighing not more than 135 g/m ² and having more than 110 warp and weft yarns in 2.54 cm square	35%	30%
	(2) Other	30%	25%
	2. Other	35%	30%

- 154-

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 55</u>		
ex 55.01	Cotton, not carded or combed: Other than ginned cotton	Free	Free
55.02	Cotton linters	Free	Free
55.03	Cotton waste (including pulled or garnetted rags), not carded or combed	Free	Free
55.04	Cotton, carded or combed	Free	Free
55.05	Cotton yarn, not put up for retail sale: 1. Containing more than 10% by weight of synthetic fibres or acetate fibres 2. Other: (1) Sewing threads, embroidery threads and lace threads (2) Other	15% 7.5% 5% or 35 yen/kg, whichever is the greater	10.5% 5.5% 3.5% or 25 yen/kg, whichever is the greater
55.06	Cotton yarn, put up for retail sale	7.5%	5.5%
55.07	Cotton gauze: 1. Having either the warp or the weft of synthetic fibres or acetate fibres	20%	14%

- 155 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
55.07 (con.)	2. Containing more than 10% by weight of synthetic fibres or acetate fibres (other than those specified in 1 above)	15%	10.5%
	3. Other	10%	7%
55.08	Terry towelling and similar terry fabrics, of cotton:		
	1. Having either the warp or the weft of synthetic fibres or acetate fibres	20%	14%
	2. Containing more than 10% by weight of synthetic fibres or acetate fibres (other than those specified in 1 above)	15%	10.5%
	3. Other	10%	7%
55.09	Other woven fabrics of cotton:		
	1. Having either the warp or the weft of flax or ramie	25%	17.5%
	2. Having either the warp or the weft of synthetic fibres or acetate fibres	20%	14%
	3. Containing more than 10% by weight of synthetic fibres or acetate fibres (other than those specified in 2 above)	15%	10.5%
	4. Other	10% or 7.5% plus 2 yen 60 sen/m ² , whichever is the greater	7% or 5.5% plus 1 yen 90 sen/m ² , whichever is the greater

- 156 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 56</u>		
ex 56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning: ex 1. Containing more than 50% by weight of synthetic fibres or acetate fibres: Containing more than 50% by weight of nylon fibres, polyacrylonitrile fibres, polyester fibres, polypropylene fibres, polyvinylidene chloride fibres, vinylon fibres or acetate fibres 2. Other	25% 15%	12.5% 7.5%
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous): 1. Of synthetic fibres 2. Of acetate fibres 3. Other	25% 25% 15%	12.5% 12.5% 7.5%
56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning: 1. Of synthetic fibres 2. Other	12.5% Free	6.25% Free

- 157 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning: <ol style="list-style-type: none"> 1. Containing more than 50% by weight of synthetic fibres or acetate fibres 2. Other 	 25% 15%	 12.5% 7.5%
ex 56.05	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale: ex 1. Containing more than 50% by weight of synthetic fibres or acetate fibres: Containing more than 50% by weight of nylon fibres, polyacrylonitrile fibres, polyester fibres, polypropylene fibres, polyvinylidene chloride fibres, vinylon fibres or acetate fibres 2. Other	 25% 15%	 12.5% 7.5%
56.06	Yarn of man-made fibres (discontinuous or waste), put up for retail sale: <ol style="list-style-type: none"> 1. Containing more than 50% by weight of synthetic fibres or acetate fibres 2. Other 	 25% 15%	 12.5% 7.5%
ex 56.07	Woven fabrics of man-made fibres (discontinuous or waste):		

- 158 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 56.07 (con.)	<p>ex 1. Containing more than 50% by weight of synthetic fibres or acetate fibres, or having either the warp or the weft of such fibres:</p> <p>Fabrics exceeding 127 mm in width, consisting wholly of nylon fibres, polyacrylonitrile fibres, polyester fibres, polypropylene fibres, polyvinylidene chloride fibres, vinylon fibres or all the foregoing fibres mixed with acetate fibres, excluding the following: figured fabrics, gauze, tyre cord fabrics and the like</p> <p>Other fabrics, containing more than 50% by weight of nylon fibres, polyacrylonitrile fibres, polyester fibres, polypropylene fibres, polyvinylidene chloride fibres, vinylon fibres or acetate fibres, or having either the warp or the weft of such fibres</p> <p>2. Other</p>	<p>20%</p> <p>25%</p> <p>15%</p>	<p>10%</p> <p>12.5%</p> <p>7.5%</p>

- 159 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 57</u>		
57.01	True hemp ("Cannabis sativa"), raw or processed but not spun; tow and waste of true hemp (including pulled or garnetted rags or ropes)	Free	Free
57.03	Jute, raw or processed but not spun; tow and waste of jute (including pulled or garnetted rags or ropes)	Free	Free
ex 57.04	Other vegetable textile fibres, raw or processed but not spun; waste of such fibres (including pulled or garnetted rags or ropes):		
	2. Other	Free	Free
57.05	Yarn of true hemp	7.5%	3.75%
57.06	Yarn of jute	20%	10%
57.07	Yarn of other vegetable textile fibres	7.5%	3.75%
57.08	Paper yarn	10%	5%
57.09	Woven fabrics of true hemp	15%	7.5%
57.10	Woven fabrics of jute	25%	20%
57.11	Woven fabrics of other vegetable textile fibres	10%	5%
57.12	Woven fabrics of paper yarn	15%	7.5%

- 160 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 58</u>		
58.01	Carpets, carpeting and rugs, knotted (made up or not)	30%	15%
58.02	Other carpets, carpeting, rugs, mats and matting and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not):		
	Of cotton	30%	21%
	Other	30%	15%
58.03	Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand:		
	Of cotton	30%	21%
	Other	30%	15%
58.04	Woven pile fabrics and chenille fabrics (other than terry toweling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading No. 58.05):		
	1. With pile yarn of wool or fine animal hair:		
	(1) Astrakhan fabrics and Seal fabrics	35%	17.5%
	(2) Other	20%	10%
	2. With pile yarn of cotton	10%	7%

- 161 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
58.04 (con.)	3. With pile yarn of man-made fibres:		
	(1) With pile yarn of synthetic fibres or acetate fibres	25%	12.5%
	(2) Other	15%	7.5%
	4. With pile yarn of silk	25%	12.5%
	5. Other	20%	10%
58.05	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06:		
	Of cotton	20%	14%
	Other	20%	10%
58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size	20%	10%
58.07	Chenille yarn, gimped yarn (other than metallised yarn of heading No. 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like:		
	Of cotton	25%	17.5%
	Other	25%	12.5%
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain:		

- 162 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
58.08 (con.)	1. Of cotton	15%	10.5%
	2. Of man-made fibres:		
	(1) Of synthetic fibres or acetate fibres.	25%	12.5%
	(2) Other	20%	10%
	3. Other	20%	10%
58.09	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs:		
	Of cotton:		
	Hand or mechanically made lace, in the piece, in strips or in motifs	35%	24.5%
	Other	30%	24.5%
	Other:		
Hand or mechanically made lace, in the piece, in strips or in motifs	35%	24.5%	
	Other	30%	
58.10	Embroidery, in the piece, in strips or in motifs	35%	28%

- 163 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 59</u>		
59.01	Wadding and articles of wadding; textile flock and dust and mill neps:		
	1. Mill neps	Free	Free
	2. Other	10%	5%
59.02	Felt and articles of felt, whether or not impregnated or coated:		
	1. Felt	15%	10.5%
	2. Articles of felt	20%	14%
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated:		
	1. Bonded fibre fabrics and similar bonded yarn fabrics:		
	Of cotton	20%	14%
	Other	20%	10%
	2. Articles of bonded fibre fabrics and of similar bonded yarn fabrics:		
	Of cotton	20%	14%
	Other	20%	10%
59.04	Twine, cordage, ropes and cables, plaited or not:		

- 164 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
59.04 (con.)	1. Of cotton	10%	7%
	2. Of jute or manila hemp	27%	10%
	3. Of flax, ramie, hemp or sisal fibre	15%	7.5%
	4. Of synthetic fibres	20%	10%
	5. Other	10%	5%
59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope:		
	1. Of cotton	10%	7%
	2. Of flax, ramie, hemp, jute, manila hemp or sisal fibre	15%	7.5%
	3. Of synthetic fibres	20%	10%
59.06	4. Other	10%	5%
	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics:		
	1. Of flax, ramie, hemp, jute, manila hemp or sisal fibre	20%	10%
	2. Of synthetic fibres or acetate fibres	20%	10%
59.07	3. Other	10%	7%
	Textile fabrics coated with gum or amylaceous substances, of a		

- 165 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
59.07 (con.)	kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses:		
	1. Tracing cloth and prepared painting canvas	15%	10.5%
	2. Other	10%	7%
59.08	Textile fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials	15%	7.5%
59.09	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil	15%	7.5%
59.10	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not	20%	10%
59.11	Rubberised textile fabrics, other than rubberised knitted or crocheted goods	15%	7.5%
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like:		
	1. Textile fabrics, impregnated or coated	15%	7.5%
	2. Other	20%	10%

- 166 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads:		
	Of cotton	15%	10.5%
	Other	15%	7.5%
59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles:		
	Of cotton	15%	10.5%
	Other	15%	7.5%
59.15	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials:		
	1. Of flax or ramie	20%	10%
	2. Of synthetic fibres	20%	10%
	3. Other:		
	Of cotton	15%	10.5%
	Other	15%	7.5%
59.16	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material:		
	Of cotton	15%	10.5%
	Other	15%	7.5%

- 167 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant:		
	1. Bolting cloth	15%	7.5%
	2. Endless felts for paper-making	15%	7.5%
	3. Other:		
	Of cotton	15%	10.5%
	Other	15%	7.5%

- 168 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 60</u>		
60.01	Knitted or crocheted fabric, not elastic nor rubberised:		
	1. Plain or rib (other than goods specified in 2 below):		
	(1) Of wool or fine animal hair	20%	10%
	(2) Of cotton	15%	10.5%
	(3) Of man-made fibres:		
	A. Containing more than 50% by weight of synthetic fibres or acetate fibres	25%	12.5%
	B. Other	15%	7.5%
	(4) Other	20%	10%
	2. Figured:		
	Of cotton:		
	Rachel lace	35%	24.5%
	Other	30%	24.5%
	Other:		
	Rachel lace	35%	17.5%
	Other	30%	15%
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised:		

- 159 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
60.02 (con.)	Of cotton	20%	14%
	Other	20%	10%
60.03	Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised:		
	1. Of synthetic fibres:		
	(1) Women's and girls stockings	30%	15%
	(2) Other	25%	12.5%
	2. Other:		
	Of cotton	20%	14%
	Other	20%	10%
60.04	Under garments, knitted or crocheted, not elastic nor rubberised:		
	1. Containing embroidery or lace, or figured	30%	21%
	2. Other	20%	14%
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised:		
	1. Containing embroidery or lace, or figured	30%	21%
	2. Other:		
	(1) Outer garments	25%	17.5%

- 170 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
60.05 (con.)	(2) Shawls, scarves, mufflers and the like	25%	17.5%
	(3) Other	25%	17.5%
60.06	Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings): 1. Knitted or crocheted fabric: Of cotton Other 2. Other: Of cotton Other	20%	14%
	Of cotton	20%	10%
	Other	20%	14%
	2. Other:		
	Of cotton	20%	10%
	Other	20%	14%

- 171 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 61</u>		
61.01	Men's and boys' outer garments:		
	1. Containing furskin	40%	28%
	2. Other:		
	Dresses, suits and overcoats, not used, of cotton	21%	17.5%**
	Dresses, suits and overcoats, not used, of wool or wool mixed with other fibres	22.5%	17.5%**
	Other	25%	17.5%
ex 61.02	Women's, girls' and infants' outer garments:		
	1. Containing furskin or combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones or pearls	40%	28%
	2. Other:		
ex	(1) Containing embroidery or consisting wholly or partly of lace:		
	Dresses, suits and overcoats, not used, of wool or wool mixed with other fibres, other than those embroidered	22.5%	21%

- 172 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 61.02 (con.)	Other, excluding the following: dresses, suits and overcoats, not used, of cotton, other than those embroidered	30%	21%
	(2) Other:		
	Dresses, suits and overcoats, not used, of cotton	21%	17.5%**
	Dresses, suits and overcoats, not used, of wool or wool mixed with other fibres	22.5%	17.5%**
	Other	25%	17.5%
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs	20%	14%
61.04	Women's, girls' and infants' under garments:		
	1. Containing embroidery or consisting wholly or partly of lace	30%	21%
	2. Other	20%	14%
61.05	Handkerchiefs:		
	1. Of flax or ramie	35%	30%
	2. Other:		
	(1) Containing embroidery or consisting wholly or partly of lace	30%	21%

- 173 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
61.05 (con.)	(2) Other:		
	A. Of cotton	15%	10.5%
	B. Other	20%	10%
61.06	Shawls, scarves, mufflers, mantillas, veils and the like:		
	1. Containing furskin or combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones or pearls	40%	20%
	2. Other:		
	(1) Containing embroidery or consisting wholly or partly of lace:		
	Of cotton or man-made fibres	30%	21%
	Other	30%	15%
	(2) Other:		
	Of cotton or man-made fibres	25%	17.5%
	Other	25%	12.5%
61.07	Ties, bow ties and cravats	30%	21%
61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments:		

- 174 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
61.08 (con.)	1. Containing embroidery or consisting wholly or partly of lace	30%	21%
	2. Other	20%	14%
61.09	Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic:		
	1. Containing embroidery or consisting wholly or partly of lace	30%	21%
	2. Other	20%	14%
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods:		
	1. Gloves, mittens and mitts	20%	14%
	2. Stockings, socks and sockettes	20%	14%
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets):		
	1. Containing furskin or combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones or pearls:		

- 175 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
61.11 (con.)	Combined or trimmed with gold (value of the part of gold being less than 80% of the total value), silver or platinum group metals	50%	25%
	Other	40%	20%
	2. Other:		
	(1) Containing embroidery or consisting wholly or partly of lace	30%	21%
	(2) Other	20%	14%

- 176 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 62</u>		
62.01	Travelling rugs and blankets:		
	Of cotton	20%	14%
	Other	20%	10%
62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles:		
	1. Containing embroidery or consisting wholly or partly of lace	30%	21%
	2. Other:		
	(1) Of flax or ramie	30%	15%
	(2) Other:		
	Of cotton	20%	14%
	Other	20%	10%
62.03	Sacks and bags, of a kind used for the packing of goods:		
	1. Of jute:		
	(1) Used	Free	Free
	(2) Other:		
	A. Gunny bag, made of fabrics weighing not less than 500 g/m ²	23% or 24 yen/kg, whichever is the greater	20% or 21 yen/kg, whichever is the greater

- 177 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
62.03 (con.)	B. Other	23% or 38 yen/kg, whichever is the greater	20% or 33 yen/kg, whichever is the greater
	2. Of synthetic fibres	20%	10%
	3. Other:		
	Of sisal hemp	20%	10%
	Of cotton	15%	10.5%
	Other	15%	7.5%
62.04	Tarpaulins, sails, awnings, sun-blinds, tents and camping goods:		
	1. Of flax, ramie or jute	20%	10%
	2. Other:		
	Of cotton	15%	10.5%
	Other	15%	7.5%
62.05	Other made up textile articles (including dress patterns):		
	Of cotton	20%	14%
	Other	20%	10%

- 178 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
<u>CHAPTER 63</u>			
63.01	Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within heading No. 58.01, 58.02 or 58.03), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings	25%	12.5%
63.02	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables	Free	Free

- 179 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 64</u>		
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	20%	10%
ex 64.02	Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material:		
	2. Other:		
	(2) Other	20%	10%
64.03	Footwear with outer soles of wood or cork	20%	10%
64.04	Footwear with outer soles of other materials	20%	10%
ex 64.05	Parts of footwear (including uppers, in-soles and screw-on heels) of any material except metal:		
	2. Other	15%	7.5%
64.06	Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof:		
	1. Of leather or containing furskin	20%	10%
	2. Other	15%	7.5%

- 180 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 65</u>		
65.01	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	25%	12.5%
65.03	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed: 1. Combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones or pearls 2. Other	40%	20%
65.04	Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed: 1. Combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones or pearls 2. Other	25%	12.5%
65.05	Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace,	40%	20%

- 181 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
65.05 (con.)	felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed	25%	12.5%
65.06	Other headgear, whether or not lined or trimmed:		
	1. With the exterior side of furskin	40%	20%
	2. Of leather or containing furskin, excluding those specified in 1 above	30%	15%
	3. Other	25%	12.5%
65.07	Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear	20%	10%

- 182 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 66</u>		
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)	20%	10%
66.02	Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like: <ol style="list-style-type: none"> 1. Combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko 2. Other 	 40% 20%	 20% 10%
66.03	Parts, fittings, trimmings and accessories of articles falling within heading No. 66.01 or 66.02: <ol style="list-style-type: none"> 1. Combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko 2. Other 	 40% 20%	 20% 10%

- 183 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 67</u>		
67.01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof, (other than goods falling within heading No. 05.07 and worked quills and scapes)	20%	10%
67.02	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit:		
	Of artificial plastic materials	35%	25%
	Other	20%	10%
67.03	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like:		
	1. Human hair	Free	Free
	2. Wool or other animal hair	10%	5%
67.04	Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)	20%	10%
67.05	Fans and hand screens, non-mechanical, of any material; frames and handles therefor and parts of such frames and handles, of any material:		

- 184 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
67.05 (con.)	1. Combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	30%	15%
	2. Other: (1) Made of, or combined with, red sandal wood, rosewood, ebony wood or sandal wood	25%	12.5%
	(2) Other: Of synthetic resins other than phenol resins	30%	15%
	Other	20%	10%

- 185 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 68</u>		
68.01	Road and paving setts, curbs and flagstones, of natural stone (except slate)	5%	2.5%
68.02	Worked monumental or building stone, and articles thereof (including mosaic cures), other than goods falling within heading No. 68.01 or within Chapter 69:		
	1. Marble, polished, and articles of marble:		
	Slabs and sheets of marble, polished	12.5%	6.25%
	Other	15%	7.5%
	2. Other	5%	2.5%
68.03	Worked slate and articles of slate, including articles of agglomerated slate	10%	5%
68.04	Millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but not mounted on frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated		

- 186 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
68.04 (con.)	or not), of agglomerated natural or artificial abrasives, or of pottery:		
	1. Cutting wheel, of agglomerated diamond	20%	10%
	2. Grinding wheel, of agglomerated diamond	15%	7.5%
	3. Other:		
	(1) Of artificial abrasives	15%	7.5%
	(2) Other	10%	5%
68.05	Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery:		
	1. Of artificial abrasives	15%	7.5%
	2. Other	10%	5%
ex 68.06	Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up:		
	2. Other	20%	15%
68.07	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays,		

- 187 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
68.07 (con.)	foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials, other than those falling in heading No. 68.12 or 68.13 or in Chapter 69	15%	7.5%
68.08	Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch)	15%	7.5%
68.09	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances	15%	7.5%
68.10	Articles of plastering material	15%	7.5%
68.11	Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not	15%	7.5%
68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like	15%	7.5%
68.13	Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within		

- 188 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
68.13 (con.)	heading No. 68.14; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures	15%	7.5%
68.14	Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials:		
	Parts of motor vehicles	30%	15%
	Other	15%	7.5%
68.15	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and micafolium)	5%	2.5%
68.16	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included	15%	7.5%

- 189 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
<u>CHAPTER 69</u>			
69.01	Heat-insulating bricks, blocks, tiles and other heat-insulating goods of infusorial earths, of kieselguhr, of siliceous fossil meal or of similar siliceous earths	10%	5%
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01	10%	5%
69.04	Building bricks (including flooring blocks, support or filler tiles and the like)	10%	5%
69.05	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments	10%	5%
69.06	Piping, conduits and guttering (including angles, bends and similar fittings)	10%	5%
69.07	Unglazed setts, flags and paving, hearth and wall tiles	10%	5%
69.08	Glazed setts, flags and paving, hearth and wall tiles	10%	5%
69.09	Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods:		

- 190 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
69.09 (con.)	1. Laboratory, chemical or industrial wares	15%	7.5%
	2. Other	15%	7.5%
69.10	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fittings	15%	7.5%
69.11	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian)	15%	7.5%
69.12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery	15%	7.5%
69.13	Statuettes and other ornaments, and articles of personal adornment; articles of furniture	15%	7.5%
69.14	Other articles	15%	7.5%

- 191 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 70</u>		
70.01	Waste glass (cullet); glass in the mass (excluding optical glass):		
	1. Glass in the mass	10%	5%
	2. Waste glass	Free	Free
70.02	Glass of the variety known as "enamel" glass, in the mass, rods and tubes	10%	5%
70.03	Glass in balls, rods and tubes, unworked (not being optical glass):		
	1. Of fused quartz or fused silica	20%	10%
	2. Other	10%	5%
70.04	Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles:		
	1. Figured:		
	(1) Not more than 2.5 mm in thickness	15%	7.5%
	(2) Other	20%	10%
	2. Other	15%	7.5%
70.05	Unworked drawn or blown glass (including flashed glass), in rectangles:		
	1. Flat, uncoloured:		

- 192 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
70.05 (con.)	(1) Not more than 2.5 mm in thickness	10%	5%
	(2) More than 2.5 mm, but not more than 4 mm in thickness	15%	7.5%
	(3) More than 4 mm in thickness	20%	10%
	2. Other	15%	7.5%
70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked	25%	18%
70.07	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished; multiple-walled insulating glass; leaded lights and the like	25%	12.5%
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	25%	12.5%
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed	25%	12.5%
70.10	Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers		

- 193 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
70.10 (con.)	and other closures, of glass	15%	7.5%
70.11	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like:		
	1. Of fused quartz or fused silica	20%	10%
	2. Other	15%	7.5%
70.12	Glass inner for vacuum flasks or for other vacuum vessels, and blanks therefor	15%	7.5%
ex 70.13	Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses:		
	Other than the following: tumblers, stemware and other drinking glasses and glassware for indoor decoration, excluding those combined with precious metals or metals plated with precious metals	20%	15%
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass	20%	10%
70.15	Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved,		

- 194 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
70.15 (con.)	bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like:		
	Glass for spectacles	15%	7.5%
	Other	20%	10%
70.16	Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building; multi-cellular glass in blocks, slabs, plates, panels and similar forms	20%	10%
70.17	Laboratory, hygienic and pharma- ceutical glassware, whether or not graduated or calibrated; glass ampoules:		
	1. Of fused quartz or fused silica:		
	Laboratory wares	15%	7.5%
	Other	20%	10%
	2. Other	15%	7.5%
70.18	Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses:		
	1. In the form of sheets or plates	20%	10%
	2. Other	15%	7.5%

- 195 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
70.19	<p>Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballotini):</p> <p style="padding-left: 40px;">Glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass: excluding those combined with precious metals or metals plated with precious metals</p> <p style="padding-left: 40px;">Other</p>	<p>15%</p> <p>20%</p>	<p>7.5%</p> <p>10%</p>
70.20	<p>Glass fibre (including wool), yarns, fabrics, and articles made therefrom:</p> <p style="padding-left: 40px;">1. Fabrics of glass fibre:</p> <p style="padding-left: 80px;">Not more than 30.48 cm in width</p>	<p>25%</p>	<p>12.5%</p>

- 196 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
70.20 (con.)	Other	20%	10%
	2. Other	25%	12.5%
ex 70.21	Other articles of glass: Other than those of fused quartz or fused silica	15%	7.5%

- 197 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 71</u>		
71.01	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport)	10%	5%
71.02	Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport):		
	1. Not polished, perforated nor similarly worked:		
	(1) Bort, carbonado and other diamonds for industrial purposes	Free	Free
	(2) Rock crystal	Free	Free
	(3) Other	10%	5%
	2. Other:		
	(1) Formed to be used for mechanical or industrial purposes:		
	A. Of diamond (perforated for wire drawing)	15%	7.5%
	B. Other	5%	2.5%
	(2) Other	10%	5%
ex 71.03	Synthetic or reconstructed precious or semi-precious		

- 199 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
71.09 (con.)	Other	10%	5%
	2. Alloys containing metals other than platinum and other metals of the platinum group	10%	5%
71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured	20%	10%
ex 71.11	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemelis, and other waste and scrap, of precious metal:		
	ex 2. Other:		
	Other than those of gold	Free	Free
71.12	Articles of jewellery and parts thereof, of precious metal or rolled precious metal:		
	Made of, or combined with, silver or platinum group metals	35%	17.5%
	Combined or trimmed with gold, value of the part of gold being less than 80% of the total value (excluding chains for watches, spectacles or pince-nez and other ornamental chains worn on person)	50%	25%
	Other	40%	20%
71.13	Articles of goldsmiths' or silversmiths' wares and parts		

- 200 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
71.13 (con.)	<p>thereof, of precious metal or rolled precious metal, other than goods falling within heading No. 71.12:</p> <p>Combined or trimmed with gold, value of the part of gold being less than 80% of the total value (excluding knives, razors, scissors and other cuttlery, spoons, brooms and brushes)</p> <p>Made of, or combined with, silver or platinum group metals (excluding knives, razors, scissors and other cuttlery, spoons, brooms and brushes)</p> <p>Other</p>	<p>50%</p> <p>50%</p> <p>40%</p>	<p>25%</p> <p>25%</p> <p>20%</p>
71.14	<p>Other articles of precious metal or rolled precious metal:</p> <p>1. For laboratory or industrial purposes</p> <p>2. Other:</p> <p>Combined or trimmed with gold, value of the part of gold being less than 80% of the total value</p> <p>Made of, or combined with, silver or platinum group metals</p> <p>Other</p>	<p>10%</p> <p>50%</p> <p>50%</p> <p>40%</p>	<p>5%</p> <p>25%</p> <p>25%</p> <p>20%</p>
71.15	Articles consisting of, or incorporating, pearls, precious		

- 201 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
71.15 (con.)	or semi-precious stones (natural, synthetic or reconstructed): 1. For laboratory or industrial purposes 2. Other: Articles of jewellery and parts thereof Other	 10% 35% 40%	 5% 17.5% 20%
71.16	Imitation jewellery: 1. Plated with precious metals 2. Other	 40% 25%	 20% 12.5%

- 202 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
72.01	<u>CHAPTER 72</u>		
	Coin:		
	1. Gold coin	Free	Free
	2. Silver coin being legal tender	Free	Free
	3. Other:		
(1) Legal tender in Japan	Free	Free	
(2) Other	The rate for the waste or scrap of its metal	The rate for the waste or scrap of its metal	

- 203 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 73</u>		
73.01	Pig iron, cast iron and spiegel-eisen, in pigs, blocks, lumps and similar forms:		
	1. Pig iron and cast iron	10%	5%
	2. Spiegeleisen	10%	5%
ex 73.02	Ferro-alloys:		
	1. Ferro-silicon	10%	5%
	2. Ferro-manganese	15%	12%
	4. Ferro-nickel	15%	12%
	5. Other:		
	Ferro-molybdenum and ferro-tungsten	15%	7.5%
	Other	10%	5%
73.03	Waste and scrap metal of iron or steel	Free	Free
73.04	Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel	10%	5%
ex 73.05	Iron or steel powders; sponge iron or steel:		
	2. Other:		
	Sponge iron	12.5%	6.25%
	Other	10%	5%

- 204 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
73.06	Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel:		
	1. Ingots	12.5%	6.25%
	2. Other	12.5%	6.25%
73.07	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel:		
	1. Pieces roughly shaped by forging	12.5%	6.25%
	2. Other	12.5%	6.25%
73.08	Iron or steel coils for re-rolling	15%	7.5%
73.09	Universal plates of iron or steel	15%	7.5%
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel:		
	1. Bars and rods:		
	(1) Clad or plated	15%	7.5%
	(2) Other:		
	A. Cold-formed or cold-finished	15%	7.5%
	B. Other	15%	7.5%

- 205 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
73.10 (con.)	2. Wire rod, in coils:		
	(1) Clad or plated	15%	7.5%
	(2) Other	15%	7.5%
	3. Hollow mining drill steel	15%	7.5%
73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements:		
	1. Angles, shapes and sections	15%	7.5%
	2. Sheet piling	15%	7.5%
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled:		
	1. Clad or plated:		
	(1) Clad	15%	7.5%
	(2) Tinned	15%	7.5%
	(3) Galvanised	15%	7.5%
	(4) Other	15%	7.5%
	2. Other:		
(1) In coils	15%	7.5%	
(2) Other	15%	7.5%	
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled:		

- 206 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
73.13 (con.)	1. Clad or plated: (1) Clad (2) Tinned (3) Galvanised (4) Other 2. Other: (1) Less than 3 mm in thickness (2) Not less than 3 mm but less than 6 mm in thickness (3) Not less than 6 mm in thickness	15% 15% 15% 15% 15% 15% 15%	7.5% 7.5% 7.5% 7.5% 7.5% 7.5% 7.5%
73.14	Iron or steel wire, whether or not coated, but not insulated: 1. Clad or plated 2. Other	15% 15%	7.5% 7.5%
ex 73.15	Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14: 1. Alloy steel: (1) High speed steel, containing, by weight, not less than 3% of chromium and not less than 8% of tungsten and molybdenum, taken together:		

- 207 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 73.15 (con.)	B. Other	25%	20%
	(2) Bimetal in sheets, plates, hoop or strip, containing more than 10% by weight of nickel	25%	18%
ex	(3) Other:		
	Other than alloy tool steel, containing not less than 0.5% by weight of tungsten or molybdenum	15%	10%
	2. High carbon steel (other than those specified in 1 above)	15%	10%
73.16	Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for joining or fixing rails:		
	1. Rails	15%	7.5%
	2. Other	15%	7.5%
73.17	Tubes and pipes, of cast iron	15%	7.5%
73.18	Tubes and pipes and blanks therefor, of iron (other than		

- 208 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
73.18 (con.)	of cast iron) or steel, excluding high-pressure hydro-electric conduits:		
	1. Of alloy steel, described in Note 1 (d) to this Chapter	15%	12%
	2. Other	15%	7.5%
73.19	High-pressure hydro-electric conduits of steel, whether or not reinforced	15%	7.5%
73.20	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel:		
	Of cast iron or of malleable cast iron	20%	10%
	Other	15%	7.5%
73.21	Structures, complete or incomplete, whether or not assembled, and parts of structures, (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel:		
	Parts of waterless piston type gas holders	10%	5%
	Other	15%	7.5%

- 209 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
73.22	Reservoirs, tanks, vats and similar containers, for any material, of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:		
	Waterless piston type gas holders	10%	5%
	Other	15%	7.5%
73.23	Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods	15%	7.5%
73.24	Compressed gas cylinders and similar pressure containers, of iron or steel	15%	7.5%
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables	15%	7.5%
73.26	Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel	15%	7.5%
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire	15%	7.5%
73.28	Expanded metal, of iron or steel	15%	7.5%

- 210 -

SCHEDULE XXXVIII -- JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
73.29	Chain and parts thereof, of iron or steel	15%	7.5%
73.30	Anchors and grapnels and parts thereof, of iron or steel	15%	7.5%
73.31	Nails, backs, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper	15%	7.5%
73.32	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of iron or steel; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel	15%	7.5%
73.33	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilettos, of iron or steel, including blanks	10%	5%
73.34	Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel	10%	5%
73.35	Springs and leaves for springs, of iron or steel: <ol style="list-style-type: none"> 1. Chassis springs and leaves therefor, for 		

- 211 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
73.35 (con.)	motor vehicles	30%	15%
	2. Other	15%	7.5%
73.36	Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel	15%	7.5%
73.37	Boilers (excluding steam-generating boilers of heading No. 84.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	15%	7.5%
73.38	Articles of a kind commonly used for domestic purposes, builders sanitary ware for indoor use, and parts of such articles and ware, of iron or steel	15%	7.5%
73.39	Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel	20%	10%

- 212 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
73.40	Other articles of iron or steel:		
	Endless conveyor belts, including unfinished conveyor belts with rivet holes at the extremities, in rolls	15%	7.5%
	Other	20%	10%

- 213 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 74</u>		
74.01	Copper matte; unwrought copper (refined or not); copper waste and scrap:		
	1. Matte, cement copper and native copper	Free	Free
	2. Unwrought copper (other than those specified in 1 above):		
	(1) Containing not more than 99.8% by weight of copper and used for smelting or refining	10%	8.5%
	(2) Other:		
	Unalloyed, containing more than 95% by weight of copper:		
	Blister copper in bar	10%	8.5%
	Other	27 yen/kg	24 yen/kg
	Other	30 yen/kg	24 yen/kg**
	3. Waste and scrap	5%	2.5%
74.02	Master alloys:		
	1. Of beryllium copper	20%	15%
	2. Other	10%	5%
74.03	Wrought bars, rods, angles,		

- 214 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
74.03 (con.)	shapes and sections, of copper; copper wire: <ol style="list-style-type: none"> 1. Bars, rods, angles, shapes and sections: <ol style="list-style-type: none"> (1) Unalloyed (2) Of brass or bronze (3) Other: <ol style="list-style-type: none"> A. Bars and rods, of beryllium copper alloy B. Other 2. Wire: <ol style="list-style-type: none"> (1) Unalloyed (2) Of brass or bronze (3) Other: <ol style="list-style-type: none"> A. Of beryllium copper alloy B. Other 		
74.04	Wrought plates, sheets and strip, of copper: <ol style="list-style-type: none"> 1. Unalloyed 2. Of brass or bronze 3. Other: <ol style="list-style-type: none"> (1) Of beryllium copper alloy 		

- 215 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
74.04 (con.)	(2) Other	20%	15%
74.05	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm:		
	1. Of beryllium copper alloy	25%	20%
	2. Other	20%	15%
74.06	Copper powders and flakes	20%	15%
74.07	Tubes and pipes and blanks therefor, of copper; hollow bars of copper:		
	1. Unalloyed	20%	15%
	2. Of brass or bronze	25%	20%
	3. Other:		
	(1) Hollow bars of beryllium copper alloy	25%	20%
	(2) Other	25%	20%
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper	20%	10%
74.09	Reservoirs, tanks, vats and similar containers, for any material, of copper, of a capacity exceeding 300 l, whether or not lined or heat-		

- 216 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
74.09 (con.)	insulated, but not fitted with mechanical or thermal equipment	20%	10%
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables	20%	15%
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire:		
	1. For mechanical purposes, endless	15%	7.5%
	2. Other	20%	10%
74.12	Expanded metal, of copper	20%	10%
74.13	Chain and parts thereof, of copper:		
	1. Plated with precious metals	40%	20%
	2. Other	20%	10%
74.14	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper:		
	1. Plated with precious metals	50%	25%
	2. Other	20%	10%
74.15	Bolts and nuts (including bolt ends and screw studs), whether		

- 217 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
74.15 (con.)	or not threaded or tapped, and screws (including screw hooks and screw rings), of copper; rivets, cotters, cotter-pins, washers and spring washers, of copper	20%	10%
74.16	Springs, of copper	20%	10%
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper	20%	10%
74.18	Other articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of copper:		
	1. Plated with precious metals	50%	25%
	2. Other	20%	10%
74.19	Other articles of copper:		
	1. Plated with precious metals	50%	25%
	2. Other:		
	Endless strips for film and foil casting machines	15%	7.5%
	Other	20%	10%

- 218 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 75.01	<p style="text-align: center;"><u>CHAPTER 75</u></p> <p>Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap:</p> <p>1. Mattes, speiss and other intermediate products of nickel metallurgy:</p> <p>(1) Crude nickel oxide, containing not more than 1.5% by weight of copper</p> <p>2. Unwrought nickel:</p> <p>(1) Unalloyed</p> <p>(2) Alloyed</p> <p>3. Waste and scrap:</p> <p>(1) Unalloyed</p> <p>(2) Alloyed</p>	<p>20%</p> <p>300 yen/kg</p> <p>45%</p> <p>45%</p> <p>45%</p>	<p>15%</p> <p>150 yen/kg</p> <p>22.5%</p> <p>22.5%</p> <p>22.5%</p>
75.02	<p>Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire:</p> <p>1. Bars, rods, angles, shapes and sections:</p> <p>(1) Unalloyed</p> <p>(2) Alloyed</p> <p>2. Wire:</p>	<p>30%</p> <p>25%</p>	<p>15%</p> <p>12.5%</p>

- 219 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
75.02 (con.)	(1) Unalloyed	30%	15%
	(2) Alloyed	25%	12.5%
75.03	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes:		
	1. Foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm powders and flakes:		
	(1) Unalloyed	200 yen/kg	100 yen/kg
	(2) Alloyed	45%	22.5%
	2. Other:		
	(1) Unalloyed	30%	15%
	(2) Alloyed	25%	12.5%
75.04	Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel:		
	1. Unalloyed	30%	15%
	2. Alloyed:		
	Tubes, pipes, blanks therefor and hollow bars, of nickel-copper alloys		

- 220 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
75.04 (con.)	(containing not less than 60% but not more than 70% by weight of nickel)	20%	15%
	Other	25%	15%
75.05	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	300 yen/kg	150 yen/kg
75.06	Other articles of nickel: 1. Plated with precious metals 2. Other	50% 20%	25% 10%

- 221 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 76</u>		
76.01	Unwrought aluminium; aluminium waste and scrap: 1. Unwrought aluminium: (1) Unalloyed (2) Alloyed 2. Waste and scrap	 13% 13% 5%	 9% 9% 2.5%
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire: 1. Bars, rods, angles, shapes and sections 2. Wire	 25% 25%	 18% 16%
76.03	Wrought plates, sheets and strip, of aluminium	25%	18%
76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm	25%	16%
76.05	Aluminium powders and flakes	15%	10%
76.06	Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium	25%	16%

- 222 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium	20%	10%
76.08	Structures, complete or incomplete, whether or not assembled, and parts of structures, (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium	20%	10%
76.09	Reservoirs, tanks, vats and similar containers, for any material, of aluminium, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	20%	10%
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods	20%	10%
76.11	Compressed gas cylinders and similar pressure containers, of aluminium	20%	10%
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables:		

- 223 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
76.12 (con.)	Stranded wire	25%	18%
	Other	20%	18%
76.13	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire	20%	10%
76.14	Expanded metal, of aluminium	20%	10%
76.15	Articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of aluminium	20%	10%
76.16	Other articles of aluminium	20%	10%

- 224 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 77</u>		
77.01	Unwrought magnesium; magnesium waste (excluding shavings of uniform size) and scrap:		
	1. Unwrought magnesium	20%	15%
	2. Waste and scrap	10%	5%
77.02	Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium	20%	15%
77.03	Other articles of magnesium	20%	17.5%
77.04	Beryllium, unwrought or wrought, and articles of beryllium:		
	1. Unwrought beryllium and powders	10%	5%
	2. Waste and scrap	10%	5%
	3. Other	20%	10%

- 225 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
78.01	<u>CHAPTER 78</u>		
	Unwrought lead (including argen- tiferous lead); lead waste and scrap:		
	1. Unwrought lead:		
	(1) Unalloyed:		
	A. Containing more than 95% but not more than 99.8% by weight of lead and used for electrolytic refining	10%	7.5%
	B. Other: Not more than 58 yen/kg in value for customs duty Other	For each kilogram, 13 yen plus a half of the dif- ference between 58 yen and the value for cus- toms duty 13 yen/kg	For each kilogram, 8 yen plus a half of the dif- ference between 58 yen and the value for cus- toms duty 8 yen/kg
(2) Alloyed:			
A. Containing antimony	20% or 13 yen/kg,	12% or 8 yen/kg,	

- 226 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
78.01 (con.)	B. Other	whichever is the greater 12% or 13 yen/kg, whichever is the greater	whichever is the greater 7% or 8 yen/kg, whichever is the greater
	2. Waste and scrap	10%	5%
78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire	20%	10%
78.03	Wrought plates, sheets and strip, of lead:		
	1. Unalloyed	25%	20%
	2. Alloyed	25%	20%
78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1,700 g/m ² ; lead powders and flakes:		
	1. Foil	15%	
	2. Powders and flakes	15%	12%
78.05	Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead:		

- 227 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
78.05 (con.)	1. Tubes and pipes and blanks therefor; hollow bars	25%	20%
	2. Tube and pipe fittings	20%	15%
78.06	Other articles of lead	20%	10%

- 228 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
79.01	<u>CHAPTER 79</u>		
	Unwrought zinc; zinc waste and scrap:		
	1. Unwrought zinc:		
	(1) Unalloyed:		
	A. Containing more than 97% by weight of zinc:		
	<p style="text-align: center;">Not more than 70 yen/kg in value for customs duty</p>		
<p style="text-align: center;">Other</p>			
B. Containing not less than 95% but not more than 97% by weight of zinc			
C. Other			
(2) Alloyed:			
A. Containing more than 3% by weight of aluminium			

- 229 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
79.01 (con.)	B. Other	12 yen/kg	10 yen/kg**
	2. Waste and scrap	5%	2.5%
79.02	Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire:		
	1. Bars, rods, angles, shapes and sections	15%	7.5%
	2. Wire	20%	10%
79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes:		
	1. Foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm; powders and flakes	15%	10%
	2. Other	20%	15%
79.04	Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc:		
	1. Tubes and pipes and blanks therefor; hollow bars	20%	10%
	2. Tube and pipe fittings	20%	10%

- 230 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
79.05	Gutters, roof capping, skylight frames, and other fabricated building components, of zinc	15%	7.5%
79.06	Other articles of zinc	20%	10%

- 231 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 80</u>		
ex 80.01	Unwrought tin; tin waste and scrap:		
	1. Unwrought tin:		
	(2) Alloyed	10%	5%
	2. Waste and scrap	Free	Free
80.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire	10%	5%
80.03	Wrought plates, sheets and strip, of tin	10%	5%
80.04	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg/m ² ; tin powders and flakes	15%	7.5%
80.05	Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin	15%	7.5%
80.06	Other articles of tin	20%	10%

- 232 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 81</u>		
81.01	Tungsten (wolfram), unwrought or wrought, and articles thereof:		
	1. Unwrought tungsten, powders and flakes	10%	5%
	2. Waste and scrap	10%	5%
	3. Other	20%	10%
81.02	Molybdenum, unwrought or wrought, and articles thereof:		
	1. Unwrought molybdenum, powders and flakes	10%	5%
	2. Waste and scrap	10%	5%
	3. Other	15%	7.5%
ex 81.03	Tantalum, unwrought or wrought, and articles thereof:		
	2. Waste and scrap	Free	Free
ex 81.04	Other base metals, unwrought or wrought, and articles thereof; cermets, unwrought or wrought, and articles thereof:		
	2. Base metals and cermets, unwrought, powders, flakes, waste and scrap, excluding those specified in 1 above:		
	(1) Of cobalt (including mattes, speiss and other intermediate products of cobalt metallurgy)	Free	Free

- 233 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 81.04 (con.)	(2) Of indium or germanium:		
	ex A. Unwrought indium or germanium, powders and flakes:		
	Of indium	10%	5%
	B. Waste and scrap	Free	Free
	ex (3) Other:		
	Unwrought antimony; powders and flakes, of antimony:		
Not less than 223 yen/kg in value for customs duty	40 yen/kg	35 yen/kg	
Other	80 yen/kg	70 yen/kg	

- 234 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 82</u>		
82.01	Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry	15%	7.5%
82.02	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades):		
	1. Hacksaw blades, of a thickness not less than 0.68 mm:		
	For metal cutting, excluding those for machinery	18%	9%
	Other	20%	10%
	2. Blades for machine saws, other than hacksaw blades:		
	Circular saw blades	18%	9%
	Other	20%	10%
	3. Other	15%	7.5%
82.03	Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (but not including tap wrenches); files and rasps	15%	7.5%

- 235 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
82.04	Hand tools, including mounted glaziers' diamonds, not falling within any other heading of this Chapter; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels mounted on frameworks (hand or pedal operated)	15%	7.5%
82.05	<p>Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits:</p> <p>1. Drills, bits, reamers and screw taps:</p> <p style="padding-left: 40px;">Bits</p> <p style="padding-left: 40px;">Other</p> <p>2. Milling cutters and gear cutters:</p> <p style="padding-left: 40px;">Milling cutters</p> <p style="padding-left: 40px;">Gear cutters</p> <p>3. Other:</p> <p style="padding-left: 40px;">(1) Hard metal tools of which working parts are made of sintered metal carbides; diamond tools:</p> <p style="padding-left: 80px;">Cutting tools, used in or with machines, excluding those with diamond</p>	<p>18%</p> <p>20%</p> <p>18%</p> <p>15%</p> <p>15%</p>	<p>9%</p> <p>10%</p> <p>9%</p> <p>7.5%</p> <p>7.5%</p>

- 236 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
82.05	Other	20%	10%
(con.)	(2) Other	15%	7.5%
82.06	Knives and cutting blades, for machines or for mechanical appliances	15%	7.5%
82.07	Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium)	20%	10%
82.08	Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10 kg and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	15%	7.5%
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06:		
	1. Made of, or combined with, metals plated with precious metals, or combined with elephants' tusks or Bekko	40%	20%
	2. Other	18%	9%
82.10	Knife blades	18%	9%
ex 82.11	Razors and razor blades (including razor blade blanks, whether or not in strips):		
	1. Safety razors, with or without blades therefor	20%	10%

- 237 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 82.11 (con.)	3. Other	20%	10%
82.12	Scissors (including tailors shears), and blades therefor	18%	9%
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files):		
	1. Made of, or combined with, metals plated with precious metals, or combined with elephants' tusks or Bekko	40%	20%
	2. Other:		
	Cutlery, excluding paper knives and similar articles	18%	9%
	Other	20%	10%
82.14	Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware:		
	1. Made of, or combined with, metals plated with precious metals, or combined with elephants tusks or Bekko	40%	20%
	2. Other	20%	10%
82.15	Handles of base metal for articles falling within heading No. 82.09, 82.13 or 82.14:		

- 238 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
82.15 (con.)	1. Made of, or combined with, metals plated with precious metals, or combined with elephants' tusks or Bekko	40%	20%
	2. Other	20%	10%

- 239 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 83</u>		
83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, finished or not, of base metal: <ol style="list-style-type: none"> <li data-bbox="356 942 690 993">1. Plated with precious metals <li data-bbox="356 1020 471 1045">2. Other 	 40% 20%	 20% 10%
83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like: <ol style="list-style-type: none"> <li data-bbox="356 1304 690 1354">1. Plated with precious metals <li data-bbox="356 1381 760 1649">2. Other: <ul style="list-style-type: none"> <li data-bbox="423 1425 760 1605">Parts of motor vehicles (excluding vehicles of heading No. 87.09 or 87.11) and of trailers for motor vehicles falling within heading No. 87.01 or 87.02 <li data-bbox="423 1624 498 1649">Other 	 40% 30% 20%	 20% 15% 10%

- 240 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
83.03	Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal	20%	10%
83.04	Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading No. 94.03	20%	10%
83.05	Fittings for loose-leaf binders, for files or for stationery books, of base metal; letter clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal	20%	10%
83.06	Statuettes and other ornaments of a kind used indoors, of base metal:		
	1. Plated with precious metals	50%	25%
	2. Other	20%	10%
83.07	Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85 except heading No. 85.22)	20%	10%
83.08	Flexible tubing and piping, of base metal:		

- 241 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
83.08 (con.)	1. Of iron or steel	15%	7.5%
	2. Other	20%	10%
83.09	Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal:		
	1. Plated with precious metals	40%	20%
	2. Other	20%	10%
83.10	Beads and spangles, of base metal:		
	1. Plated with precious metals	50%	25%
	2. Other	20%	10%
83.11	Bells and gongs, non-electric, of base metal, and parts thereof of base metal	20%	10%
83.12	Photograph, picture and similar frames, of base metal; mirrors of base metal:		
	1. Plated with precious metals	50%	25%
	2. Other	20%	10%

- 242 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal:		
	Crown corks	15%	7.5%
	Other	20%	10%
83.14	Sign-plates, name-plates, numbers, letters and other signs, of base metal	20%	10%
83.15	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying:		
	Welding rods, of iron or steel, with flux	15%	7.5%
	Other	20%	10%

- 243 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 84</u>		
ex 84.01	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam): 1. Boilers: With a generating capacity of not less than 1,300 metric tons/hour Other	20%	15%
84.03	Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers	15%	7.5%
84.04	Steam engines (including mobile engines, but not steam tractors falling within heading No. 87.01 or mechanically propelled road rollers) with self-contained boilers	15%	7.5%
ex 84.05	Steam and other vapour power units, not incorporating boilers: 1. Steam turbines and parts thereof: ex (1) Steam turbines: With a rating (total		

- 244 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 84.05 (con.)	rating in case of cross-compound type) of less than 400,000 kilo-watts	15%	7.5%
	2. Other	15%	7.5%
ex 84.06	Internal combustion piston engines:		
	1. Engines:		
	ex (1) For motor vehicles: For auto-bicycles and three wheeled motor vehicles	30%	15%
	(3) Outboard motors	25%	12.5%
	(4) Other	15%	7.5%
	ex 2. Parts:		
	Other than parts for aircraft and for motor vehicles	15%	7.5%
ex 84.07	Hydraulic engines and motors (including water wheels and water turbines):		
	1. Water turbines and parts thereof:		
	(1) Water turbines	15%	7.5%
	(2) Parts	15%	7.5%
ex 84.08	Other engines and motors:		
	2. Parts:		

- 245 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 84.08 (con.)	(2) Other	20%	10%
84.09	Mechanically propelled road rollers	15%	7.5%
ex 84.10	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds:		
	1. Pumps for liquids and parts thereof:		
	(1) Fuel delivery pumps equipped with a measuring device and a self-contained electric motor, of the kind used in filling stations	20%	10%
ex	(2) Other pumps:		
	Other than the following: reciprocating pumps, gear pumps, vane pumps and screw pumps	15%	7.5%
	2. Liquid elevators and parts thereof	15%	7.5%
ex 84.11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like:		
	ex 3. Fans, blowers and the like:		

- 246 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 84.11 (con.)	Exhaust gas turbochargers for diesel engines	15%	7.5%
	4. Parts of the machines specified in 1, 2 or 3 above	15%	7.5%
ex 84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air:		
	1. For motor vehicles	30%	15%
84.13	Furnace burners for liquid fuel (atomisers), for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances:		
	1. Burners and parts thereof	15%	7.5%
	2. Other	15%	7.5%
84.14	Industrial and laboratory furnaces and ovens, non-electric	15%	7.5%
ex 84.15	Refrigerators and refrigerating equipment (electrical and other):		
	1. Refrigerating cabinets, self-contained refrigerating units:		
	Electric refrigerators, with a capacity of 0.1416 m ³ and over; gas refrigerators and kerosene refrigerators	15%	7.5%

- 247 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 84.15 (con.)	Other	20%	10%
	ex 2. Other refrigerators and refrigerating equipment:		
	Ice cream freezers	15%	7.5%
	3. Parts of the machines specified in 1 or 2 above	15%	7.5%
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor	15%	7.5%
84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical	15%	7.5%
84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases:		
	1. Centrifuges and parts thereof	15%	7.5%

- 248 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.18 (con.)	2. Other	15%	7.5%
84.19	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines:		
	1. Automatic wrapping machines and parts thereof	15%	7.5%
	2. Other	15%	7.5%
84.20	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight-operated counting and checking machines; weighing machine weights of all kinds	15%	7.5%
84.21	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines	15%	7.5%
84.22	Lifting, handling, loading or unloading machinery, helphers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors		

- 249 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.22 (con.)	and teleferics), not being machinery falling within heading No. 84.23:		
	1. Cranes and conveyors, and parts thereof	15%	7.5%
	2. Other	15%	7.5%
84.23	Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments):		
	1. Coal-cutters and parts thereof:		
	Of schnell-hobel type	10%	5%
	Other	15%	7.5%
	2. Excavators and dredging machines, and parts thereof	15%	7.5%
	3. Other	15%	7.5%
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertiliser distributors); lawn and sports ground rollers	15%	7.5%

- 250 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.25	Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No. 84.29)	15%	7.5%
84.26	Dairy machinery (including milking machines)	15%	7.5%
84.27	Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like	15%	7.5%
84.28	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	15%	7.5%
84.29	Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables	15%	7.5%
84.30	Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture,		

- 251 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.30 (con.)	macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing	15%	7.5%
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard:		
	1. Stock-makers and pulp refiners, and parts thereof	15%	7.5%
	2. Other	15%	7.5%
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	15%	7.5%
84.34	Machinery, apparatus and accessories for type-founding or type-setting; machinery, other than the machine-tools of heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):		
	1. Lithographic stones	5%	2.5%
	2. Printing type, impressed flongs and matrices,		

- 252 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.34 (con.)	printing blocks, plates and cylinders; blocks, plates and cylinders, prepared for printing purposes	15%	7.5%
	3. Other	15%	7.5%
ex 84.35	Other printing machinery; machines for uses ancillary to printing:		
	ex 1. Printing machines and parts thereof:		
	Automatic two-colour relief printing machines, of sheet feed type, capable of two-colour printing in one revolution of cylinder	12%	6%
	Other, excluding automatic single-colour relief printing machines and automatic lithographic printing machines, of sheet feed type	15%	7.5%
	2. Other	15%	7.5%
84.36	Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines	15%	7.5%

- 253 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.37	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines:		
	1. Weaving machines	15%	7.5%
	2. Knitting machines	15%	7.5%
	3. Other	15%	7.5%
ex 84.38	Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles):		
	2. Other	15%	7.5%
84.39	Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks	15%	7.5%

- 254 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.40	<p>Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor:</p> <p>1. Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating, and parts thereof:</p> <p>(1) Electric washing machines and parts thereof</p> <p>(2) Other</p> <p>2. Other</p>	<p>15%</p> <p>15%</p> <p>15%</p>	<p>7.5%</p> <p>7.5%</p> <p>7.5%</p>
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles:		

- 255 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.41 (con.)	1. Sewing machines, complete set or separate head:		
	(1) For domestic purposes	15%	7.5%
	(2) Other:		
	Straight line stitching sewing machines of single needle type and over-lock sewing machines	15%	7.5%
	Other	15%	12.5%
	2. Sewing machine needles	10%	5%
	3. Parts of sewing machines; furniture specially designed for sewing machines and parts thereof	15%	7.5%
84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery)	15%	7.5%
84.43	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries:		
	1. Metal casting machines and parts thereof	15%	7.5%
	2. Other	15%	7.5%

- 256 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.44	Rolling mills and rolls therefor: 1. Rolling mills 2. Parts of rolling mills: (1) Rolls (2) Other	15% 15% 15%	7.5% 7.5% 7.5%
ex 84.45	Machine-tools for working metal or metallic carbides, not being machines falling within heading No. 84.49 or 84.50: 1. Machine-tools whose function is to remove metal or metallic carbides: (1) Lathes: A. Engine lathes, with a swing over bed not less than 1,000 mm: Of a kind operated by numerical control systems Other B. Automatic copying lathes, with a swing over bed less than 600 mm: Of a kind operated by numerical control system	25% 25% 25%	15% 12.5% 15%

- 257 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 84.45 (con.)	Other	25%	12.5%
	C. Automatic lathes, single spindle, of bar type:		
	Of a kind operated by numerical control system	25%	15%
	Other	25%	12.5%
	D. Vertical lathes, with a table not less than 2,000 mm in diameter:		
	Of a kind operated by numerical control systems	25%	15%
	Other	25%	12.5%
	ex E. Other: Other than those of a kind operated by numerical control systems and multi-spindle automatic lathes (excluding those of a bar type, equipped with not more than 6 spindles):		
	Automatic copying lathes	15%	12.5%

- 258 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 84.45 (con.)	Multi-spindle automatic lathes	15%	10%
	Other	15%	7.5%
	(2) Drilling machines and boring machines:		
	A. Horizontal boring machines with a main boring spindle less than 200 mm in diameter:		
	Of a kind operated by numerical control systems	25%	15%
	Other	25%	12.5%
	B. Vertical jig boring machines:		
	Of a kind operated by numerical control systems	25%	15%
	Other	25%	12.5%
	ex C. Other:		
	Other than those of a kind operated by numerical control systems:		
	Boring machines	15%	12.5%
	Other	15%	7.5%
(3) Milling machines:			

- 259 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 84.45 (con.)	A. Universal tool milling machines:		
	Of a kind operated by numerical control systems	25%	15%
	Other	25%	12.5%
	B. Profile milling machines (including diesinking machines), equipped with one or two milling spindles, of a working surface less than 1 m ² , excluding hand operated type machines and cam type machines:		
	Of a kind operated by numerical control systems	25%	15%
	Other	25%	12.5%
	C. Plano-millers, with a table not more than 2,000 mm in width:		
	Of a kind operated by numerical control systems	25%	15%
	Other	25%	12.5%
	ex	D. Other:	

- 260 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 84.45 (con.)	<p>Other than the following: those of a kind operated by numerical control systems; profile milling machines (including diesinking machines, but not including cam type machines), equipped with not less than 3 milling spindles, or of a working surface not less than 1.5 m²:</p> <p style="padding-left: 40px;">Profile milling machines (including diesinking machines), equipped with not more than 2 milling spindles, of a working surface less than 1.5 m² and plano-millers</p> <p style="padding-left: 40px;">Other</p> <p>(4) Planers:</p> <p style="padding-left: 40px;">A. With a table not more than 2,000 mm</p>	<p style="text-align: center;">15%</p> <p style="text-align: center;">15%</p>	<p style="text-align: center;">12.5%</p> <p style="text-align: center;">7.5%</p>

- 261 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 84.45 (con.)	in width:		
	Of a kind operated by numerical control systems	25%	15%
	Other	25%	12.5%
ex	B. Other:		
	Other than those of a kind operated by numerical control systems	15%	12.5%
	(5) Grinding machines:		
	A. Internal grinding machines, with the maximum working diameter less than 200 mm, excluding those of centerless type:		
	Of a kind operated by numerical control systems	25%	15%
	Other	25%	12.5%
	B. Surface grinding machines, of rectangular table type, with the maximum grinding length less than 2,000 mm, and vertical surface grinding machines, of rotary table type:		

- 262 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Basic Rate of Duty	Concession Rate of Duty
ex 84.45 (con.)	Of a kind operated by numerical control systems	25%	15%
	Other	25%	12.5%
	ex C. Other: Other than the following: those of a kind operated by numerical control systems; surface grinding machines (other than those of rotary table type) with the maximum grinding length more than 3,000 mm; thread grinding machines: Surface grinding machines, with the maximum grinding length not less than 2,000 mm but not more than 3,000 mm and internal grinding machines, with the maximum working diameter not less than 200 mm	15%	12.5%
	Other	15%	7.5%

- 263 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 84.45 (con.)	<p>(6) Gear cutting machines and gear finishing machines:</p> <p>A. Vertical hobbing machines, single spindle, with a table not less than 700 mm in diameter:</p> <p style="padding-left: 40px;">Of a kind operated by numerical control systems</p> <p style="padding-left: 40px;">Other</p> <p>ex B. Other:</p> <p style="padding-left: 40px;">Other than the following: those of a kind operated by numerical control systems; spur gear shapers, of pinion gear cutter type, with the maximum working diameter not less than 900 mm and of rack cutter type, with the maximum working diameter not less than 1,200 mm; spur gear grinding machines:</p> <p style="padding-left: 40px;">Spur gear shapers</p> <p style="padding-left: 40px;">Other</p>	<p style="text-align: center;">25%</p> <p style="text-align: center;">25%</p> <p style="text-align: center;">15%</p> <p style="text-align: center;">15%</p>	<p style="text-align: center;">15%</p> <p style="text-align: center;">12.5%</p> <p style="text-align: center;">10%</p> <p style="text-align: center;">7.5%</p>

- 264 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 84.45 (con.)	(7) Other:		
	A. Broaching machines, with a broaching capacity less than 30 weighing metric tons:		
	Of a kind operated by numerical control systems	25%	15%
	Other	25%	12.5%
	B. Honing machines for bore:		
	Of a kind operated by numerical control systems	25%	15%
	Other	25%	12.5%
	ex C. Other:		
	Other than those of a kind operated by numerical control systems:		
	Broaching machines	15%	12.5%
Other	15%	7.5%	
	2.. Other:		
	(1) Bending machines	15%	7.5%
ex	(2) Presses:		
	Other than those of		

- 265 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 84.45 (con.)	a kind operated by numerical control systems	15%	7.5%
ex	(3) Shearing machines: Other than those of a kind operated by numerical control systems	15%	7.5%
ex	(4) Forging machines (including forging rolls): Other than those of a kind operated by numerical control systems	15%	7.5%
	(5) Other	15%	7.5%
84.46	Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading No. 84.49	15%	7.5%
84.47	Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No. 84.49	15%	7.5%
84.48	Accessories and parts suitable for use solely or principally with the machines falling within headings Nos. 84.45 to 84.47, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine-tools; tool holders for any type of tool or machine-tool for working in the hand	15%	7.5%

- 266 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor:		
	1. Pneumatic tools and parts thereof	15%	7.5%
	2. Other	15%	7.5%
ex 84.50	Gas-operated welding, brazing, cutting and surface tempering appliances:		
	Other than appliances of a kind operated by numerical control systems	15%	7.5%
ex 84.51	Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines:		
	1. Typewriters:		
ex	(2) Other:		
	Other than electric typewriters (excluding portable electric typewriters)	15%	7.5%
	2. Cheque-writing machines	15%	7.5%
ex 84.52	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device:		
	1. Electronic calculating apparatus:		

- 267 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 84.52 (con.)	<p>(2) Other</p> <p>ex 2. Electric calculating machines other than those specified in 1 above:</p> <p style="padding-left: 40px;">Other than those with 3 rules or more calculating mechanisms</p> <p>ex 3. Bookkeeping and accounting machines:</p> <p style="padding-left: 40px;">Other than the following: electronic bookkeeping and accounting machines, and other bookkeeping and accounting machines with 3 rules or more calculating mechanisms</p> <p>ex 4. Cash registers:</p> <p style="padding-left: 40px;">Other than those with 5 or more totalling devices</p> <p style="padding-left: 40px;">5. Other</p>	<p>15%</p> <p>15%</p> <p>15%</p> <p>15%</p> <p>15%</p>	<p>7.5%</p> <p>7.5%</p> <p>7.5%</p> <p>7.5%</p> <p>7.5%</p>
ex 84.53	Statistical machines of a kind operated in conjunction with punched cards (for example, sorting, calculating and tabulating machines); accounting machines operated in conjunction with similar punched cards; auxiliary machines for use with such machines (for example, punching and checking machines):		

- 268 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 84.53 (con.)	<p>ex 3. Other:</p> <p>Punching machines, checking machines, sorting machines, tabulating machines, calculating punches (excluding electronic calculating punches other than those with self-contained mechanisms for reading and punching cards), collators, interpreters and other statistical machines of a kind operated in conjunction with punched cards, and auxiliary machines therefor</p> <p>Other, excluding the following: electronic bookkeeping and accounting machines, and other bookkeeping and accounting machines with 3 rules or more calculating mechanisms</p>	<p>10%</p> <p>15%</p>	<p>5%</p> <p>7.5%</p>
ex 84.54	<p>Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines):</p> <p>2. Other</p>	15%	7.5%
ex 84.55	Parts and accessories (other than covers, carrying cases and		

- 269 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 84.55 (con.)	the like) suitable for use solely or principally with machines of a kind falling within heading No. 84.51, 84.52, 84.53 or 84.54:		
	Parts of statistical machines of a kind operated in conjunction with punched cards	10%	5%
	Other, excluding those of electronic calculating apparatus	15%	7.5%
84.56	Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand	15%	7.5%
84.57	Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves	15%	7.5%
84.58	Automatic vending machines (for example, stamp, cigarette,		

- 270 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.58 (con.)	chocolate and food machines), not being games of skill or chance	20%	10%
ex 84.59	Machinery and mechanical appliances (except those suitable for use solely or principally as parts of other machines or apparatus), not falling within any other heading of this Chapter:		
	1. Presses, moulding machines, kneading machines and extruding machines, and parts thereof	15%	7.5%
	2. Stranding, taping and other similar special machines for making rope, cable and electric insulated wire or cable, and parts thereof	15%	7.5%
	3. Vats or other receptacles, fitted with mechanical apparatus, or heating or cooling devices, and parts thereof:		
	Waterless piston type gas holders and parts thereof, of iron or steel	10%	5%
	Other	15%	7.5%
	4. Concrete spreader, paver and similar road making machines, and parts thereof	15%	7.5%

- 271 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 84.59 (con.)	5. Agitators operated by motor and parts thereof	15%	7.5%
	7. Other machinery and mechanical appliances, and parts thereof:		
	(1) Machinery and mechanical appliances:		
	Dolomite throwing machines, automatic coil winding machines, polymerisation kettles, closed type continuous margarine manufacturing machines, pellet feed making machines and pneumatic machines	15%	7.5%
	Other	20%	10%
	(2) Parts	15%	7.5%
84.60	Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metallic carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials	15%	7.5%
ex 84.61	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermo-		

- 272 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 84.61 (con.)	statically controlled valves:		
	Valves for vehicles	20%	10%
	Other, excluding the following: pressure reducing valves, auto- matic control valves and similar mechanical valves:		
	High pressure and temperature valves of iron or steel, of a rated pressure of more than 24 kg/cm ² at 530°C or higher, or of a rated pres- sure of more than 175 kg/cm ² at 370°C or higher:		
	Combined with precious metals or plated with metals	20%	15%
	Other:		
	Of iron, steel or copper, excluding those combined with precious metals or plated with metals	15%	7.5%
	Other	20%	10%
84.62	Ball, roller or needle roller bearings:		
	1. Ball, roller or needle roller bearings	25%	12.5%
	2. Parts	25%	12.5%
84.63	Transmission shafts, cranks, bearing housings, plain shaft		

- 273 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.63 (con.)	bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings:		
	1. Infinitely variable speed changers and parts thereof	15%	7.5%
	2. Other	15%	7.5%
84.64	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings	20%	10%
84.65	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter	15%	7.5%

- 274 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 85.01	<u>CHAPTER 85</u>		
	Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:		
	ex 1. Electric generators:		
	<p style="margin-left: 40px;">With a rating (total rating in case of generators used for cross-compound type steam turbines) of not less than 400,000 kilo-watts, excluding those combined with motive machine other than steam turbine</p>	20%	15%
	<p style="margin-left: 40px;">With a rating (total rating in case of generators used for cross-compound type steam turbines) of less than 400,000 kilo-watts:</p>		
	<p style="margin-left: 40px;">Combined with motive machine other than steam turbine</p>	15%	7.5%
<p style="margin-left: 40px;">Other</p>	20%	10%	
2. Electric motors:			
<p style="margin-left: 40px;">(1) Of a weight not more than 500 kg</p>	15%	7.5%	
<p style="margin-left: 40px;">(2) Other</p>	20%	10%	

- 275 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 85.01 (con.)	3. Transformers: (1) With a capacity less than 200 kilo-volt-amperes (2) Other	15% 20%	7.5% 10%
	4. Rectifiers and rectifying apparatus: (1) Silicon rectifiers and silicon rectifying apparatus	20%	10%
	5. Other machinery	15%	7.5%
	6. Parts of the machinery specified in 1, 2, 3, 4, or 5 above	15%	7.5%
85.02	Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads	15%	7.5%
85.03	Primary cells and primary batteries	15%	7.5%
85.04	Electric accumulators	20%	10%
85.05	Tools for working in the hand, with self-contained electric motor	15%	7.5%

- 276 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
85.06	Electro-mechanical domestic appliances, with self-contained electric motor:		
	1. Vacuum cleaners, floor polishers, food grinders, food mixers, fruit juice extractors and fans, and parts thereof	15%	7.5%
	2. Other	15%	7.5%
85.07	Shavers and hair clippers, with self-contained electric motor	15%	7.5%
85.08	Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs); dynamos and cut-outs for use in conjunction therewith:		
	1. Dynamos and motors, and parts thereof:		
	(1) Dynamos and motors	20%	10%
	(2) Parts	15%	7.5%
	2. Sparking plugs and glow plugs:		
	For motor vehicles	15% or 18 yen/piece, whichever is the greater	7.5% or 9 yen/piece, whichever is the greater
	Other	15%	7.5%

- 277 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
85.08 (con.) 85.09	3. Other Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles:	15%	7.5%
	1. For motor vehicles (excluding vehicles of heading No. 87.09 or 87.11)	30%	15%
	2. Other	15%	7.5%
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09	20%	10%
ex 85.11	Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting:		
	1. Electric furnaces, ovens and induction and dielectric heating equipments, and parts thereof	15%	7.5%
	ex 2. Electric welding machines and apparatus and parts thereof:		
	Other than machines and apparatus of a kind operated by numerical control systems	15%	7.5%

- 278 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 85.11 (con.)	ex 3. Other: Other than machines and apparatus of a kind operated by numerical control systems	15%	7.5%
85.12	Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon	20%	10%
ex 85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems): Other than electronical telephonic and telegraphic switchboards and exchanges	15%	7.5%
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers	15%	7.5%
ex 85.15	Radiotelegraphic and radio-telephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including those incorporating gramophones)		

- 279 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 85.15 (con.)	<p>and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:</p> <p>1. Radio-broadcast receivers (including chassis):</p> <p>(1) Incorporating sound reproducers</p> <p>(2) Other:</p> <p style="padding-left: 40px;">Chassis</p> <p style="padding-left: 40px;">Other</p> <p>2. Television receivers (including chassis):</p> <p style="padding-left: 40px;">With cathode-ray tube, of the maximum length of image face not less than 53.34 cm:</p> <p style="padding-left: 80px;">Colour television receivers</p> <p style="padding-left: 80px;">Other</p> <p style="padding-left: 40px;">Other</p> <p>ex 3. Radar apparatus:</p> <p style="padding-left: 40px;">Other than those for aircraft, whether for mounting on the aircraft or on land</p>	<p>35%</p> <p>20%</p> <p>18%</p> <p>25%</p> <p>20%</p> <p>30%</p> <p>15%</p>	<p>17.5%</p> <p>10%</p> <p>9%</p> <p>12.5%</p> <p>10%</p> <p>15%</p> <p>7.5%</p>

- 280 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 85.15 (con.)	ex 4. Other machinery: Other than those for aircraft, whether for mounting on the aircraft or on land 5. Parts of machinery specified in 1, 2, 3 or 4 above	20%	10%
85.16	Electric traffic control equipment for railways, roads or inland water-ways and equipment used for similar purposes in port installations or upon airfields	15%	7.5%
85.17	Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No. 85.09 or 85.16	15%	7.5%
85.18	Electrical capacitors, fixed or variable	15%	7.5%
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders, terminals, terminal strips and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; switchboards (other than telephone switchboards)		

- 281 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
85.19 (con.)	and control panels:		
	1. Switchboards and control panels	15%	7.5%
	2. Other	15%	7.5%
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flashbulbs:		
	1. Incandescent lamps	15%	7.5%
	2. Other	20%	10%
ex 85.21	Thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted transistors and similar mounted devices incorporating semi-conductors; mounted piezo-electric crystals:		
	1. Thermionic valves and tubes:		
	For laboratory instruments or apparatus	15%	7.5%
	Other:		
	Receiving tubes, excluding non-entertainment receiving tubes (i.e. reliable tubes)	20%	10%

- 282 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 85.21 (con.)	<p style="text-align: center;">Other</p> <p>ex 2. Mounted transistors and similar mounted devices incorporating semi-conductors:</p> <p style="padding-left: 40px;">Germanium transistors</p> <p style="padding-left: 40px;">3. Other</p>	<p style="text-align: center;">30%</p> <p style="padding-left: 40px;">15%</p> <p style="padding-left: 40px;">15%</p>	<p style="text-align: center;">15%</p> <p style="padding-left: 40px;">7.5%</p> <p style="padding-left: 40px;">10%</p>
ex 85.22	<p>Electrical goods and apparatus (except those suitable for use solely or principally as parts of other machines or apparatus), not falling within any other heading of this Chapter:</p> <p>ex 2. Other:</p> <p style="padding-left: 40px;">Other than signal generators with a frequency range of not less than 100 megacycles and parts of the machines specified in 1 above</p>	<p style="padding-left: 40px;">15%</p>	<p style="padding-left: 40px;">7.5%</p>
85.23	<p>Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors:</p> <p style="padding-left: 40px;">1. Power cable and communication cable</p> <p style="padding-left: 40px;">2. Insulated or sheathed with synthetic rubber, other than those specified in 1 above</p>	<p style="padding-left: 40px;">25%</p> <p style="padding-left: 40px;">25%</p>	<p style="padding-left: 40px;">15%</p> <p style="padding-left: 40px;">15%</p>

- 283 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
85.23 (con.)	3. Other: Insulated or sheathed with artificial plastic materials; magnet wire; flexible cord; armoured cable or wire combined with rubber Other	20% 18%	15% 15%
85.24	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes	15%	7.5%
85.25	Insulators of any material	15%	7.5%
85.26	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No. 85.25	15%	7.5%
85.27	Electrical conduit tubing and joints therefor, of base metal lined with insulating material	20%	10%
85.28	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter	15%	7.5%

- 284 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
<u>CHAPTER 86</u>			
86.01	Steam rail locomotives and tenders	15%	7.5%
86.02	Electric rail locomotives, battery operated or powered from an external source of electricity	15%	7.5%
86.03	Other rail locomotives	15%	7.5%
86.04	Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys	15%	7.5%
86.05	Railway and tramway passenger coaches and luggage vans; hospital coaches, prison coaches, testing coaches, travelling post office coaches and other special purpose railway coaches	15%	7.5%
86.06	Railway and tramway rolling-stock, the following: workshops, cranes and other service vehicles	15%	7.5%
86.07	Railway and tramway goods vans, goods wagons and trucks	15%	7.5%
86.08	Road-rail and similar containers specially designed and equipped to be equally suitable for transport by rail, road and ship	15%	7.5%
86.09	Parts of railway and tramway locomotives and rolling-stock	15%	7.5%
86.10	Railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered, for signalling to or		

- 285 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
86.10 (con.)	controlling road, rail or other vehicles, ships or aircraft; parts of the foregoing fixtures, fittings or equipment	15%	7.5%

- 286 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 87</u>		
87.01	Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys: 1. Of wheel type: Of steam engine type and of three-wheeled type Other 2. Other	 30% 20% 15%	 15% 10% 10%
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09): 1. Motor vehicles for the transport of persons (including racing cars, passenger jeeps and combined passenger-cargo cars, but not including buses specified in 2 below, special transport vehicles such as ambulances and motor vehicles of track-laying type): (1) Not more than 270 cm in wheel base (2) More than 270 cm but not more than 304.8 cm in wheel base: Of three-wheeled type	 40% 40%	 30% 20%

- 287 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
87.02 (con.)	Other	35%	17.5%
	(3) More than 304.8 cm in wheel base:		
	Of three-wheeled type	40%	20%
	Other	35%	17.5%
	2. Motor buses or trolley-buses, other than those of track-laying type	30%	15%
	3. Trucks, vans or lorries, other than those of track-laying type and shuttle cars:		
	Straddle carriers (vehicles hoisting and carrying cargo under chassis thereof); trucks, of a wheel base more than 254 cm and of a loading capacity not less than 18 metric tons, excluding those of three-wheeled type	27%	13.5%
	Other	30%	15%
	4. Other:		
	(1) Vehicles of track-laying type	20%	10%
	(2) Shuttle cars	20%	10%
	(3) Chassis fitted with engines and cabs	30%	15%
(4) Other	30%	15%	

- 288 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
87.03	Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No. 87.02	20%	10%
87.04	Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03	30%	15%
87.05	Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03:		
	For track-laying type tractors (other than those equipped with steam engine)	15%	7.5%
	Other	30%	15%
87.06	Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03:		
	1. Chassis:		
	For track-laying type tractors (other than those equipped with steam engine)	15%	7.5%
	Other	30%	15%
	2. Other:		

- 289 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
87.06 (con.)	Parts of track-laying type tractors (other than those equipped with steam engine)	15%	7.5%
	Other	30%	15%
87.07	Works trucks, mechanically propelled, of the types used in factories or warehouses for short distance transport or handling of goods (for example, fork-lift trucks and platform trucks); tractors of the type used on railway station platforms; parts of the foregoing trucks and tractors	20%	10%
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds:		
	Auto-bicycles with engines of a piston displacement of not less than 901.3 cm ³	20%	10%
	Other	30%	15%
87.10	Cycles (including delivery tricycles), not motorised	20%	10%
87.11	Invalid carriages, fitted with means of mechanical propulsion (motorised or not)	10%	5%
87.12	Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11	20%	10%

- 290 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
87.13	Baby carriages and invalid carriages (other than motorised or otherwise mechanically propelled) and parts thereof	10%	5%
87.14	Other vehicles (including trailers), not mechanically propelled, and parts thereof:		
	1. Trailers for motor vehicles falling within heading No. 87.01 or 87.02, and parts thereof	30%	15%
	2. Other	15%	7.5%

- 291 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 89</u>		
ex 89.01	Ships, boats and other vessels not falling within any of the following headings of this Chapter:		
	Other than warships	15%	7.5%
89.02	Tugs	15%	7.5%
89.03	Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks	15%	7.5%
89.04	Ships, boats and other vessels for breaking up:		
	1. Liverty type ships and similar standardised cargo ships in war time, oil tankers and landing vessels	0.8%	0.4%
	2. Cargo vessels other than specified in 1 above	1.2%	0.6%
	3. Aircraft supply ships	1.5%	0.75%
	4. Other	2.3%	1.15%
89.05	Floating structures other than vessels (for example, cofferdams, landing stages, buoys and beacons)	15%	7.5%

- 292 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 90</u>		
90.01	Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates, of polarising material: Glass for spectacles Other	 15% 20%	 7.5% 10%
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked: 1. For photographic cameras, cinematographic cameras or projectors, image projectors or microscopes: For microscopes and lenses for photographic or cinematographic cameras Other 2. Other	 15% 20% 15%	 7.5% 10% 7.5%
90.03	Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like: 1. Made of, or combined with, precious metals, rolled		

- 293 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
90.03 (con.)	precious metals, metals plated with precious metals or Bekko 2. Other: Frames, excluding those made of metals, celluloid or synthetic resins Other	40% 15% 20%	20% 7.5% 10%
90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other: 1. Combined with precious metals, rolled precious metals, metals plated with precious metals or Bekko 2. Other	40% 20%	20% 10%
90.05	Refracting telescopes (monocular and binocular), prismatic or not: 1. Combined with precious metals, rolled precious metals, metals plated with precious metals or Bekko 2. Other	40% 15%	20% 7.5%
90.06	Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy	15%	7.5%

- 294 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
90.07	Photographic cameras; photographic flashlight apparatus: 1. Cameras (including obscura): (1) For microscope or aircraft (2) For photo-engraving, X-rays, copying documents or for medical, dental or surgical purposes (3) Other 2. Parts and accessories of cameras 3. Other	 15% 30% 30% 30% 30%	 7.5% 15% 15% 15%
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles: 1. Cameras and projectors; parts and accessories thereof: (1) For film of a width not more than 20 mm: Projectors Other (2) Other 2. Sound recorders and sound reproducers; parts and accessories thereof	 20% 30% 20% 20%	 10% 15% 10% 10%

- 295 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
90.09	Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers:		
	1. Image projectors; parts and accessories thereof	20%	10%
	2. Other	20%	10%
90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photocopying apparatus (contact type); spools or reels, for film; screens for projectors:		
	1. Apparatus and equipment, of a kind used for developing, printing and other treatment of sensitised materials; parts and accessories thereof	20%	10%
	2. Other	20%	10%
90.11	Microscopes and diffraction apparatus, electron and proton:		
	Diffraction apparatus	15%	7.5%
	Other	20%	10%
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image	15%	7.5%
ex 90.13	Optical appliances and instruments (but not including lighting		

- 296 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 90.13 (con.)	<p>appliances other than search-lights or spotlights), not falling within any other heading of this Chapter:</p> <p>Other than those for laboratory uses</p>	20%	15%
90.14	<p>Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; range-finders:</p> <p>Meteorological, hydrological and geophysical instruments for laboratory uses; compasses; parts and accessories of all the foregoing; altimeters</p> <p>Other</p>	15%	7.5%
90.15	Balances of a sensitivity of 5 cg or better, with or without their weights	15%	7.5%
90.16	<p>Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, calipers, gauges, measuring rods, balancing machines); profile projectors:</p> <p>1. Drawing, marking-out and mathematical calculating</p>		

- 297 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
90.16 (con.)	instruments, drafting machines, pantographs, slide rules, disc calculators and the like; parts and accessories thereof	15%	7.5%
	2. Other:		
	(1) Profile projectors	20%	10%
	(2) Other	15%	7.5%
90.17	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments):		
	Medical, surgical (including anaesthetic) or veterinary instruments and appliances (excluding the following: electric apparatus other than those for surgical purposes; needles, forceps, knives, hand saws, scissors, and other hand-held instruments, for surgical purposes), and parts and accessories thereof; instruments and appliances merely driven by electric motor, excluding those for dental purposes	15%	7.5%
	Other	20%	10%
90.18	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus;		

- 298 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
90.18 (con.)	<p>breathing appliances (including gas masks and similar respirators):</p> <p>Medical or surgical instruments and appliances (excluding electric apparatus other than those for surgical purposes), and parts and accessories thereof; instruments and appliances merely driven by electric motor</p> <p>Other</p>	<p>15%</p> <p>20%</p>	<p>7.5%</p> <p>10%</p>
90.19	<p>Orthopaedic appliances, surgical belts, trusses and the like; artificial limbs, eyes, teeth and other artificial parts of the body; deaf aids; splints and other fracture appliances:</p> <p>Orthopaedic appliances, surgical belts, trusses and the like; artificial limbs, eyes and other artificial parts of the body, excluding artificial teeth; splints and other fracture appliances</p> <p>Other</p>	<p>15%</p> <p>20%</p>	<p>7.5%</p> <p>10%</p>
90.20	<p>Apparatus based on the use of X-rays or of the radiations from radio-active substances (including radiography and radiotherapy apparatus); X-ray generators; X-ray tubes; X-ray screens; X-ray high tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like:</p>		

- 299 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
90.20 (con.)	1. Apparatus based on the use of the radiations from radio-active substances; parts and accessories thereof:		
	For laboratory uses	15%	7.5%
	Other	20%	10%
	2. Other:		
	For laboratory uses	15%	7.5%
	Other	20%	10%
90.21	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses	15%	7.5%
90.22	Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics)	15%	7.5%
90.23	Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments	15%	7.5%
90.24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature,		

- 300 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
90.24 (con.)	(for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven-draught regulators), not being articles falling within heading No. 90.14	15%	7.5%
90.25	Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers (including exposure meters), calorimeters); microtomes	15%	7.5%
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor	15%	7.5%
90.27	Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14); stroboscopes	15%	7.5%
ex 90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus:		

- 301 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 90.28 (con.)	<p>ex 1. Described in Note 6 (a) to this Chapter:</p> <p>Other than the following: oscilloscopes with a frequency range of not less than 30 megacycles, vacuum tube voltmeters with a frequency range of not less than 100 megacycles, frequency measuring apparatus with a frequency range of not less than 100 megacycles, microwave measuring sets with a frequency range of not less than 1,000 megacycles, noise level meters, electric field intensity meters, admittance bridges, impedance bridges and electronic frequency or period counters</p> <p>2. Described in Note 6 (b) to this Chapter</p> <p>3. Described in Note 6 (c) to this Chapter</p> <p>4. Described in Note 6 (d) to this Chapter</p>	<p>15%</p> <p>15%</p> <p>15%</p> <p>15%</p>	<p>7.5%</p> <p>7.5%</p> <p>10%</p> <p>7.5%</p>
90.29	Parts or accessories suitable for use solely or principally		

- 302 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
90.29 (con.)	with one or more of the articles falling within heading No. 90.23, 90.24, 90.26, 90.27 or 90.28	15%	7.5%

- 303 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 91</u>		
91.01	Pocket-watches, wrist-watches and other watches, including stop-watches: 1. Not more than 6,000 yen/ piece in value for customs duty: Stop-watches Other 2. Other	 30% 30% plus 300 yen/ piece 40%	 15% 15% plus 150 yen/ piece 20%
91.02	Clocks with watch movements (excluding clocks of heading No. 91.03): 1. With case, frame or the like made of, or combined with, precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones, pearls, elephants' tusks or Bekko 2. Other: Electric clocks Other	 27% 20% 27%	 13.5% 10% 13.5%
91.03	Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels:		

- 304 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
91.03 (con.)	Electric clocks	20%	10%
	Other	27%	13.5%
91.04	Other clocks:		
	1. Electric clocks	20%	10%
	2. Chronometers	20%	10%
	3. Other:		
	(1) With case, frame or the like made of, or combined with, precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones, pearls, elephants' tusks or Bekko	27%	13.5%
	(2) Other	27%	13.5%
91.05	Time of day recording apparatus; apparatus with clock or watch movement (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time	20%	10%
91.06	Time switches with clock or watch movement (including secondary movement) or with synchronous motor	20%	10%
91.07	Watch movements (including stop-watch movements), assembled:		

- 305 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
91.07 (con.)	1. Not more than 5,000 yen/ piece in value for customs duty:		
	Stop-watch movements	30%	15%
	Other	30% plus 250 yen/ piece	15% plus 125 yen/ piece
	2. Other	40%	20%
91.08	Clock movements, assembled	25%	12.5%
91.09	Watch cases and parts of watch cases, including blanks thereof:		
	1. Of gold or of metals of platinum group	40%	20%
	2. Other	30%	15%
91.10	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof:		
	1. Made of, or combined with, precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones, pearls, elephants' tusks or Bekko	40%	20%
	2. Other	30%	15%

- 306 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
91.11	Other clock and watch parts: <ol style="list-style-type: none"> <li data-bbox="408 678 852 807">1. Precious stones and semi-precious stones, made into shapes suitable for upper or lower jewels, cap jewels and the like <li data-bbox="408 836 852 890">2. Mainsprings and hairsprings, less than 3 mm in width <li data-bbox="408 913 852 1039">3. Watch movement sets with plate (including partially assembled or unassembled sets) and plates for watch movement <li data-bbox="408 1141 852 1166">4. Other 	 5% 10% 25% plus 200 yen/ set or piece 25%	 2.5% 5% 12.5% plus 100 yen/ set or piece 12.5%

- 307 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 92</u>		
92.01	Pianos (including automatic pianos, whether or not with keyboards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps:		
	Pianos	20%	10%
	Other	15%	7.5%
92.02	Other string musical instruments	15%	7.5%
92.03	Pipe and reed organs, including harmoniums and the like:		
	Harmoniums and the like	15%	7.5%
	Other	20%	10%
92.04	Accordions, concertinas and similar musical instruments; mouth organs:		
	Accordions and mouth organs	20%	10%
	Other	15%	7.5%
92.05	Other wind musical instruments	15%	7.5%
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)	15%	7.5%
92.07	Electro-magnetic, electrostatic, electronic and similar musical		

- 308 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
92.07 (con.)	instruments (for example, pianos, organs, accordions):		
	Pianos and organs	20%	10%
	Other	15%	7.5%
92.08	Musical instruments not falling within any other heading of this Chapter (for example, fairground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatswains' pipes):		
	Fairground organs, musical saws and other musical instruments, excluding musical boxes and the like	15%	7.5%
	Other	20%	10%
92.09	Musical instrument strings	15%	7.5%
92.10	Parts and accessories of musical instruments (other than strings), including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds	15%	7.5%
92.11	Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders and reproducers, magnetic:		

- 309 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
92.11 (con.)	1. Gramophones and record-players:		
	Gramophones, coin-operated	25%	12.5%
	Other	30%	15%
	2. Other	15%	7.5%
92.12	Gramophone records and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording:		
	1. Gramophone records:		
	(1) Phonosheets and the like	20%	10%
	(2) Other:		
	A. Not more than 40 revolutions per minute, and not more than 20 cm in diameter	170 yen/ piece	85 yen/ piece
	B. Not more than 40 revolutions per minute, and more than 20 cm in diameter	170 yen/ piece	85 yen/ piece

- 310 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
92.12 (con.)	C. More than 40 but not more than 50 revolutions per minute	70 yen/ piece	35 yen/ piece
	D. More than 50 revolutions per minute	56 yen/ piece	28 yen/ piece
	2. Matrices for the production of gramophone records (including record blanks)	15%	7.5%
	3. Other:		
	(1) Recorded	15%	7.5%
	(2) Other:		
	Tapes for sound recorders	15%	7.5%
	Other	20%	10%
92.13	Other parts and accessories of apparatus falling within heading No. 92.11:		
	1. For gramophones or record-players	20%	10%
	2. Other	15%	7.5%

- 311 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 94</u>		
94.01	Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof:		
	1. Covered with leather	25%	12.5%
	2. Of rattan	30%	15%
	3. Other	20%	10%
94.02	Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings); dentists' and similar chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles	20%	10%
94.03	Other furniture and parts thereof:		
	1. Of Kwarin, Tsuge or boxwood, Tagayasan ("Cassia siamea, Lam"), red sandalwood, rosewood or ebony wood (excluding ebony wood with white streaks)	30%	15%
	2. Of rattan	30%	15%
	3. Other	20%	10%
94.04	Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed		

- 312 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
94.04 (con.)	<p>or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows):</p> <ol style="list-style-type: none"> <li data-bbox="408 865 774 919">1. Articles of bedding or similar furnishing <li data-bbox="408 942 700 973">2. Mattress supports 	<p></p> <p>30%</p> <p>20%</p>	<p></p> <p>15%</p> <p>10%</p>

- 313 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 95</u>		
95.01	Worked tortoise-shell and articles of tortoise-shell:		
	1. Of Bekko	40%	20%
	2. Other	20%	10%
95.02	Worked mother of pearl and articles of mother of pearl:		
	1. Formed to be suitable for manufacture of buttons	20%	10%
	2. Other	20%	10%
95.03	Worked ivory and articles of ivory:		
	1. Of elephants' tusks	40%	20%
	2. Other	20%	10%
95.04	Worked bone (excluding whalebone) and articles of bone (excluding whalebone)	20%	10%
95.05	Worked horn, coral (natural or agglomerated) and other animal carving material, and articles of horn, coral (natural or agglomerated) or of other animal carving material:		
	1. Of coral	40%	20%
	2. Other	20%	10%
95.06	Worked vegetable carving material (for example, corozo) and		

- 314 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
95.06 (con.)	articles of vegetable carving material	20%	10%
95.07	Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances	20%	10%
95.08	Moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included; worked, unhardened gelatin (except gelatin falling within heading No. 35.03) and articles of unhardened gelatin:		
	1. Gelatin capsules	10%	5%
	2. Other	20%	10%

- 315 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 96</u>		
96.01	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles	10%	5%
96.02	Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops:		
	1. Combined with metals plated with precious metals, coral, elephants' tusks or Bekko	40%	20%
	2. Other:		
	(1) Tooth brushes, shaving brushes, hair brushes, rouge brushes and similar brushes for toilet use	20%	10%
	(2) Brushes of a kind used as parts of machines	15%	7.5%
	(3) Other	20%	10%
96.03	Prepared knots and tufts for broom or brush making	10%	5%
96.05	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material:		
	1. Combined with metals plated with precious		

- 316 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
96.05 (con.)	metals, coral, elephants tusks or Bekko	40%	20%
	2. Other	20%	10%
96.06	Hand sieves and hand riddles, of any material	20%	10%

- 317 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 97</u>		
97.01	Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars); dolls' prams and dolls' push chairs	20%	10%
97.02	Dolls	20%	10%
97.03	Other toys; working models of a kind used for recreational purposes	20%	10%
97.04	Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites):		
	1. Table-tennis requisites; parts and accessories thereof	20%	10%
	2. Trump and other equipment for table games; parts and accessories thereof	20%	10%
	3. Other	30%	15%
97.05	Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor)	20%	10%

- 318 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
97.06	Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No. 97.04): 1. Appliances, apparatus, accessories and requisites for outdoor games; parts and accessories thereof 2. Skis; parts and accessories thereof 3. Other	 30% 20% 20%	 15% 10% 10%
97.07	Fish-hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy "birds", lark mirrors and similar hunting or shooting requisites	20%	10%
97.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres	20%	10%

- 319 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 98</u>		
98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles:		
	1. Made of, or combined with, metals plated with precious metals, coral, elephants' tusks or Bekko	40%	20%
	2. Other:		
	(1) Of shells:		
	A. Button blanks	Free	Free
	B. Other	15%	7.5%
	(2) Other	20%	10%
98.02	Slide fasteners and parts thereof	15%	7.5%
ex 98.03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98.04 or 98.05:		
	1. Fountain pens, stylograph pens and pencils, ball point pens and pencils, propelling pencils and sliding pencils:		

- 320 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 98.03 (con.)	(1) With holders or caps made of, or combined with, precious metals, rolled precious metals, metals plated with precious metals or combined with precious or semi-precious stones, pearls, coral, elephants' tusks or Bekko	30%	20%
	(2) Other:		
	A. Ball point pens and pencils	25% or 8 yen/piece, whichever is the greater	20% or 6 yen 50 sen/piece, whichever is the greater
ex	B. Other:		
	Propelling pencils and sliding pencils	25%	20%
	2. Other:		
	(2) Other	20%	10%
98.04	Pen nibs and nib points:		
	1. Pen nibs of gold	20%	10%
	2. Other	15%	7.5%
98.05	Pencils (other than pencils of heading No. 98.03), pencil leads, slate pencils, crayons and pastels, drawing charcoals and		

- 321 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
98.05 (con.)	writing and drawing chalks; tailors' and billiards chalks:		
	1. Pencils	20%	10%
	2. Pencil leads	20%	10%
	3. Other	20%	10%
98.06	Slates and boards, with writing or drawing surfaces, whether framed or not	20%	10%
98.07	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	15%	7.5%
98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes:		
	1. Ribbons	15%	7.5%
	2. Ink-pads	20%	10%
98.09	Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms; copying pastes with a basis of gelatin, whether or not on a paper or textile backing:		
	1. Sealing wax	15%	7.5%
	2. Copying pastes	20%	10%

- 322 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
98.10	<p>Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks:</p> <p>1. Made of, or combined with, precious metals, rolled precious metals, metals plated with precious metals, precious or semi-precious stones, pearls, coral, elephants' tusks or Bekko:</p> <p style="padding-left: 40px;">Made of, or combined with, precious stones, semi-precious stones, silver or platinum group metals</p> <p style="padding-left: 40px;">Combined or trimmed with gold. value of the part of gold being less than 80% of the total value</p> <p style="padding-left: 40px;">Other</p> <p>2. Other</p>	<p>45%</p> <p>50%</p> <p>40%</p> <p>20%</p>	<p>22.5%</p> <p>25%</p> <p>20%</p> <p>10%</p>
98.11	<p>Smoking pipes; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof:</p> <p>1. Made of, or combined with, precious metals, rolled precious metals, metals plated with precious metals, precious or semi-precious stones, pearls,</p>		

- 323 -

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
98.11 (con.)	coral, elephants' tusks or Bekko: Made of, or combined with, precious stones, semi-precious stones, silver or platinum group metals Combined or trimmed with gold, value of the part of gold being less than 80% of the total value Other 2. Other: Of synthetic resins other than phenol resins Other	 45% 50% 40% 30% 20%	 22.5% 25% 20% 15% 10%
98.12	Combs, hair-slides and the like: 1. Made of, or combined with, metals plated with precious metals, coral, elephants' tusks or Bekko 2. Other	 40% 20%	 20% 10%
98.13	Corset busks and similar supports for articles of apparel or cloth- ing accessories	20%	10%
98.14	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor: 1. Made of, or combined with, precious metals, rolled		

- 324 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
98.14 (con.)	precious metals, metals plated with precious metals, precious or semi- precious stones, pearls, coral, elephants' tusks or Bekko	40%	20%
	2. Other	20%	10%
98.15	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners	20%	10%
98.16	Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing	20%	10%

- 325 -

SCHEDULE XXXVIII - JAPANPART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	<u>CHAPTER 99</u>		
99.01	Paintings, drawings and pastels, executed entirely by hand, (other than industrial drawings falling within heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles)	Free	Free
99.02	Original engravings, prints and lithographs	Free	Free
99.03	Original sculptures and statuary, in any material	Free	Free
99.04	Postage, revenue and similar stamps (including stamp-post-marks and franked envelopes, letter-cards and the like), used, or if unused not of current or new issue in the country to which they are destined	Free	Free
99.05	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest	Free	Free
99.06	Antiques of an age exceeding one hundred years	Free	Free

- 326 -

SCHEDULE XXXVIII - JAPAN

PART II

Preferential Tariff

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