

品目一	その他のもの	17.5%	17.5%
品目二	その他のもの	17.5%	17.5%
品目三	その他のもの	17.5%	17.5%
品目四	その他のもの	17.5%	17.5%
品目五	その他のもの	17.5%	17.5%
品目六	その他のもの	17.5%	17.5%
品目七	その他のもの	17.5%	17.5%
品目八	その他のもの	17.5%	17.5%
品目九	その他のもの	17.5%	17.5%
品目十	その他のもの	17.5%	17.5%
品目十一	その他のもの	17.5%	17.5%
品目十二	その他のもの	17.5%	17.5%
品目十三	その他のもの	17.5%	17.5%
品目十四	その他のもの	17.5%	17.5%
品目十五	その他のもの	17.5%	17.5%
品目十六	その他のもの	17.5%	17.5%
品目十七	その他のもの	17.5%	17.5%
品目十八	その他のもの	17.5%	17.5%
品目十九	その他のもの	17.5%	17.5%
品目二十	その他のもの	17.5%	17.5%
品目二十一	その他のもの	17.5%	17.5%
品目二十二	その他のもの	17.5%	17.5%
品目二十三	その他のもの	17.5%	17.5%
品目二十四	その他のもの	17.5%	17.5%
品目二十五	その他のもの	17.5%	17.5%
品目二十六	その他のもの	17.5%	17.5%
品目二十七	その他のもの	17.5%	17.5%
品目二十八	その他のもの	17.5%	17.5%
品目二十九	その他のもの	17.5%	17.5%
品目三十	その他のもの	17.5%	17.5%
品目三十一	その他のもの	17.5%	17.5%
品目三十二	その他のもの	17.5%	17.5%
品目三十三	その他のもの	17.5%	17.5%
品目三十四	その他のもの	17.5%	17.5%
品目三十五	その他のもの	17.5%	17.5%
品目三十六	その他のもの	17.5%	17.5%
品目三十七	その他のもの	17.5%	17.5%
品目三十八	その他のもの	17.5%	17.5%
品目三十九	その他のもの	17.5%	17.5%
品目四十	その他のもの	17.5%	17.5%
品目四十一	その他のもの	17.5%	17.5%
品目四十二	その他のもの	17.5%	17.5%
品目四十三	その他のもの	17.5%	17.5%
品目四十四	その他のもの	17.5%	17.5%
品目四十五	その他のもの	17.5%	17.5%
品目四十六	その他のもの	17.5%	17.5%
品目四十七	その他のもの	17.5%	17.5%
品目四十八	その他のもの	17.5%	17.5%
品目四十九	その他のもの	17.5%	17.5%
品目五十	その他のもの	17.5%	17.5%
品目五十一	その他のもの	17.5%	17.5%
品目五十二	その他のもの	17.5%	17.5%
品目五十三	その他のもの	17.5%	17.5%
品目五十四	その他のもの	17.5%	17.5%
品目五十五	その他のもの	17.5%	17.5%
品目五十六	その他のもの	17.5%	17.5%
品目五十七	その他のもの	17.5%	17.5%
品目五十八	その他のもの	17.5%	17.5%
品目五十九	その他のもの	17.5%	17.5%
品目六十	その他のもの	17.5%	17.5%
品目六十一	その他のもの	17.5%	17.5%
品目六十二	その他のもの	17.5%	17.5%
品目六十三	その他のもの	17.5%	17.5%
品目六十四	その他のもの	17.5%	17.5%
品目六十五	その他のもの	17.5%	17.5%
品目六十六	その他のもの	17.5%	17.5%
品目六十七	その他のもの	17.5%	17.5%
品目六十八	その他のもの	17.5%	17.5%
品目六十九	その他のもの	17.5%	17.5%
品目七十	その他のもの	17.5%	17.5%
品目七十一	その他のもの	17.5%	17.5%
品目七十二	その他のもの	17.5%	17.5%
品目七十三	その他のもの	17.5%	17.5%
品目七十四	その他のもの	17.5%	17.5%
品目七十五	その他のもの	17.5%	17.5%
品目七十六	その他のもの	17.5%	17.5%
品目七十七	その他のもの	17.5%	17.5%
品目七十八	その他のもの	17.5%	17.5%
品目七十九	その他のもの	17.5%	17.5%
品目八十	その他のもの	17.5%	17.5%
品目八十一	その他のもの	17.5%	17.5%
品目八十二	その他のもの	17.5%	17.5%
品目八十三	その他のもの	17.5%	17.5%
品目八十四	その他のもの	17.5%	17.5%
品目八十五	その他のもの	17.5%	17.5%
品目八十六	その他のもの	17.5%	17.5%
品目八十七	その他のもの	17.5%	17.5%
品目八十八	その他のもの	17.5%	17.5%
品目八十九	その他のもの	17.5%	17.5%
品目九十	その他のもの	17.5%	17.5%
品目九十一	その他のもの	17.5%	17.5%
品目九十二	その他のもの	17.5%	17.5%
品目九十三	その他のもの	17.5%	17.5%
品目九十四	その他のもの	17.5%	17.5%
品目九十五	その他のもの	17.5%	17.5%
品目九十六	その他のもの	17.5%	17.5%
品目九十七	その他のもの	17.5%	17.5%
品目九十八	その他のもの	17.5%	17.5%
品目九十九	その他のもの	17.5%	17.5%
品目一百	その他のもの	17.5%	17.5%

Schedule XXXVIII - JAPAN
PART I - MOST-FAVOURLED-NATION TARIFF
SECTION I - Agricultural Products

Tariff item number	Description of products	Rate of duty		Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR s on earlier concessions	Other duties and charges
		Base rate	Final rate					
1513.29	Of an acid value exceeding 0.6	17yen/kg	Free					
	Other:	20.7yen/kg	Free					
	- Palm kernel oil and its fractions	8%	4%					
1514	Babassu oil and its fractions	20.7yen/kg	Free					
	Rape, colza or mustard oil and their fractions, whether or not refined, but not chemically modified.							
1514.10	- Crude oil:							
	Of an acid value exceeding 0.6	17yen/kg	10.9yen/kg					
	Other	20.7yen/kg	13.2yen/kg					
1514.90	- Other	20.7yen/kg	13.2yen/kg					
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.							
	- Linseed oil and its fractions:							
1515.11	- Crude oil	10% or 11 yen/kg, whichever is the greater	5% or 5.5 yen/kg, whichever is the greater					
1515.19	- Other	10% or 11 yen/kg, whichever is the greater	5% or 5.5 yen/kg, whichever is the greater					
	- Maize (corn) oil and its fractions:							
1515.21	- Crude oil:							
	Of an acid value exceeding 0.6	10yen/kg	5yen/kg					
	Other	20.7yen/kg	10.4yen/kg					
1515.29	- Other	20.7yen/kg	10.4yen/kg					
1515.30	- Castor oil and its fractions	9%	4.5%					
1515.40	- Tung oil and its fractions	Free	Free ▽					
1515.50	- Sesame oil and its fractions:							
	Of an acid value exceeding 0.6	17yen/kg	8.5yen/kg					
	Other	20.7yen/kg	10.4yen/kg					
1515.60	- Jojoba oil and its fractions	7.5%	Free					
1515.90	- Other:							
	- Oiticica oil and its fractions	Free	Free ▽					
	- Camellia oil and its fractions	5%	Free					
	- Urushi wax and Haze wax and their fractions	5%	4%					
	- Other:							

[illegible]

Schedule XXXVIII - JAPAN
PART I - MOST-FAVOURLED-NATION TARIFF
SECTION I - Agricultural Products

Tariff item number	Description of products	SECTION I-A - Tariffs		Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions	Other duties and charges
		Rate of duty						
1	2	Base rate	Final rate	4	5	6	7	8
	Of an acid value exceeding 0.6	17yen/kg	8.5yen/kg					
	Other	20.7yen/kg	10.4yen/kg					
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or estainidised, whether or not refined, but not further prepared.							
1516.10	- Animal fats and oils and their fractions	5%	4%					
1516.20	- Vegetable fats and oils and their fractions	5%	3.5%					
1517	Margarine: edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16.							
1517.10	- Margarine, excluding liquid margarine	35%	29.8%					
1517.90	- Other:							
	Mixtures of animal fats and oils and their fractions, not otherwise prepared	7.5%	6.4%					
	Mixtures of vegetable fats and oils and their fractions, not otherwise prepared	20.7yen/kg	13.2yen/kg					
	Oils of a kind used as mould release	4.8%	2.9%					
	Other:							
	Shortening	15%	12.8%					
	Other	25%	21.3%					
1518.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.							
1520.00	Glycerol, crude; glycerol waters and glycerol lyes.	10%	5%					
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.							
1521.10	- Vegetable waxes:							
	Carnauba wax	5%	Free					
	Other	7.5%	Free					
ex 1521.90	- Other:							

三三〇〇	
みつろう	一五%
その他のものうち 鯨ろう以外のもの	七・五%
デグラス及び脂肪性物質又は動物性若 しくは植物性のものの処理の際に生ず る残留物	七・五%
デグラス	四・五%
その他のもの	無税
	▽無税
	四・五%
	一二・八%

Schedule XXXVIII - JAPAN
PART I - MOST-FAVOURLED-NATION TARIFF
SECTION I - Agricultural Products
SECTION I-A - Tariffs

Tariff item number	Description of products	SECTION I-A - Tariffs		Present concession established in	Initial negotiating right (INR) on the concession	Concession first incor- porated in a GATT schedule in	INR's on earlier concessions	Other duties and charges
		Base rate	Final rate					
1	2	3	4	5	6	7	8	
1522.00	Beeswax	15%	12.8%					
	ex Other							
	Other than spermaceti	7.5%	4.5%					
	Degras: residues resulting from the treatment of fatty substances or animal or vegetable waxes.	7.5%	4.5%					
	Degras	Free	Free ▽					
	Other							

[illegible]

Schedule XXXVIII - JAPAN
PART I - MOST-FAVOURABLE-NATION TARIFF
SECTION I - Agricultural Products
SECTION I-A - Tariffs

Tariff item number	Description of products	SECTION I-A - Tariffs		Present concession established in	Initial negotiating right (INR) on the concession	Concession first incor- porated in a GATT schedule in	INR's on earlier concessions	Other duties and charges
		Base rate	Final rate					
1	2	3	4	5	6	7	8	
1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	25%	10%					
1602	Other prepared or preserved meat, meat offal or blood.							
1602.10	- Homogenised preparations *6	33.2%	21.3%					
1602.20	- Of liver of any animal: Of bovine animals or swine *6	33.2%	21.3%					
	Other	10%	6%					
1602.31	- Of poultry of heading No. 01.05 : -- Of turkeys:							
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water	Free	Free ▽					
	Other: Containing meat or meat offal of bovine animals or swine *6	33.2%	21.3%					
	Other	10%	6%					
1602.32	-- Of fowls of the species <i>Gallus domesticus</i> : Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water	Free	Free ▽					
	Other: Containing meat or meat offal of bovine animals or swine *6	33.2%	21.3%					
	Other	10%	6%					
1602.39	-- Other: Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water	Free	Free ▽					
	Other: Containing meat or meat offal of bovine animals or swine *6	33.2%	21.3%					
	Other	10%	6%					
1602.41	- Of swine : -- Hams and cuts thereof: Ham or bacon, excluding those sterilized; pressed and formed ham consisting of meat or meat offal of swine and binding materials; other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10% whether or not containing							

[illegible]

Schedule XXXVIII - JAPAN
PART I - MOST-FAVOURABLE-NATION TARIFF
SECTION I - Agricultural Products
SECTION I-A - Tariffs

Tariff item number	Description of products	Rate of duty		Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions	Other duties and charges
		Base rate	Final rate					
	seasonings, spices or similar ingredients:							
	Not more than 1,245 yen/kg	1,218yen/kg	1,035yen/kgSSG					
	Other	10% 25%	8.5% 20% SSG					
1602.42	Shoulders and cuts thereof:							
	Ham or bacon, excluding those sterilized; pressed and formed ham consisting of meat or meat offal of swine and binding materials; other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10g, whether or not containing seasonings, spices or similar ingredients:							
	Not more than 1,245 yen/kg	1,218yen/kg	1,035yen/kgSSG					
	Other	10% 25%	8.5% 20% SSG					
1602.49	Other, including mixtures:							
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water	Free	Free ▽					
	Other:							
	Ham or bacon, excluding those sterilized; pressed and formed ham consisting of meat or meat offal of swine and binding materials; other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10g, whether or not containing seasonings, spices or similar ingredients:							
	Not more than 1,245 yen/kg	1,218yen/kg	1,035yen/kgSSG					
	Other	10% 25%	8.5% 20% SSG					
1602.50	Of bovine animals:							
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water	Free	Free ▽					
	Other:							
	In airtight containers, containing vegetables or corned beef #6	33.2%	21.3%					
	Other:							
	Simply boiled in water	93%	50% ▽					

品名	数量	単価	合計
肉及び食用のくず肉 (臓器及び舌を除く) の含有量の合計が全重量の三〇％未満のもの 並びに臓器及び舌 (*6)	三三・二%	二・三%	
その他のもの			
冷蔵及び冷凍のいず れもしていないもの (*15)	五九・八%	三八・三%	
その他のもの	九三%	▽五〇%	
その他のもの 臓器及び舌 肉及び食 用のくず肉 (臓器及び 舌を除く) の含有量 の合計が全重量の三〇 ％未満のもの並びに単 に水煮した後に乾燥し たもの (*6)	三三・二%	二・三%	
調味した後に乾燥した もの	三三・二%	▽一〇%	
その他のもの その他のものの調製品を 含む)	九三%	▽五〇%	
腸 ぼうこう又は胃の全形のもの 及び断片 (単に水煮したもの に限る)	無税	▽無税	
その他のもの 牛若しくは豚の肉又は牛若し くは豚のくず肉を含有するも の (*6)	三三・二%	二・三%	
その他のもの	一〇%	六%	
肉 魚又は甲殻類、軟体動物若しくは その他の水棲無脊椎動物のエキスを 含む	三三・二%	二・三%	
肉のエキスを及ぶ	一〇%	二・三%	

Schedule XXXVIII - JAPAN
PART I - MOST-FAVOURLED-NATION TARIFF
SECTION I - Agricultural Products
SECTION I-A - Tariffs

Tariff item number	Description of products	SECTION I-A - Tariffs		Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions	Other duties and charges
		Base rate	Final rate					
1	2	3	4	5	6	7	8	9
	Other:							
	In airtight containers:							
	Internal organs and tongues or containing less than 30 % by weight of a meat and edible meat offal other than internal organs and tongues #6	33.2%	21.3%					
	Other:							
	Not chilled or frozen #15	59.8%	38.3%					
	Other:	93%	50% ▽					
	Other:							
	Internal organs and tongues or containing less than 30 % by weight of a meat and edible meat offal other than internal organs and tongues or dried after simply boiled in water #6	33.2%	21.3%					
	Dried after seasoned	33.2%	10% ▽					
	Other:	93%	50% ▽					
1602.90	- Other, including preparations of blood of any animal:							
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water	Free	Free ▽					
	Other:							
	Containing meat or meat offal of bovine animals or swine #6	33.2%	21.3%					
	Other:	10%	6%					
ex 1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.							
	Extracts and juices of meat	20%	12%					

品目	品名	税率	税率
1001	糖類	10%	10%
1002	糖類	10%	10%
1003	糖類	10%	10%
1004	糖類	10%	10%
1005	糖類	10%	10%
1006	糖類	10%	10%
1007	糖類	10%	10%
1008	糖類	10%	10%
1009	糖類	10%	10%
1010	糖類	10%	10%
1011	糖類	10%	10%
1012	糖類	10%	10%
1013	糖類	10%	10%
1014	糖類	10%	10%
1015	糖類	10%	10%
1016	糖類	10%	10%
1017	糖類	10%	10%
1018	糖類	10%	10%
1019	糖類	10%	10%
1020	糖類	10%	10%
1021	糖類	10%	10%
1022	糖類	10%	10%
1023	糖類	10%	10%
1024	糖類	10%	10%
1025	糖類	10%	10%
1026	糖類	10%	10%
1027	糖類	10%	10%
1028	糖類	10%	10%
1029	糖類	10%	10%
1030	糖類	10%	10%
1031	糖類	10%	10%
1032	糖類	10%	10%
1033	糖類	10%	10%
1034	糖類	10%	10%
1035	糖類	10%	10%
1036	糖類	10%	10%
1037	糖類	10%	10%
1038	糖類	10%	10%
1039	糖類	10%	10%
1040	糖類	10%	10%
1041	糖類	10%	10%
1042	糖類	10%	10%
1043	糖類	10%	10%
1044	糖類	10%	10%
1045	糖類	10%	10%
1046	糖類	10%	10%
1047	糖類	10%	10%
1048	糖類	10%	10%
1049	糖類	10%	10%
1050	糖類	10%	10%
1051	糖類	10%	10%
1052	糖類	10%	10%
1053	糖類	10%	10%
1054	糖類	10%	10%
1055	糖類	10%	10%
1056	糖類	10%	10%
1057	糖類	10%	10%
1058	糖類	10%	10%
1059	糖類	10%	10%
1060	糖類	10%	10%
1061	糖類	10%	10%
1062	糖類	10%	10%
1063	糖類	10%	10%
1064	糖類	10%	10%
1065	糖類	10%	10%
1066	糖類	10%	10%
1067	糖類	10%	10%
1068	糖類	10%	10%
1069	糖類	10%	10%
1070	糖類	10%	10%
1071	糖類	10%	10%
1072	糖類	10%	10%
1073	糖類	10%	10%
1074	糖類	10%	10%
1075	糖類	10%	10%
1076	糖類	10%	10%
1077	糖類	10%	10%
1078	糖類	10%	10%
1079	糖類	10%	10%
1080	糖類	10%	10%
1081	糖類	10%	10%
1082	糖類	10%	10%
1083	糖類	10%	10%
1084	糖類	10%	10%
1085	糖類	10%	10%
1086	糖類	10%	10%
1087	糖類	10%	10%
1088	糖類	10%	10%
1089	糖類	10%	10%
1090	糖類	10%	10%
1091	糖類	10%	10%
1092	糖類	10%	10%
1093	糖類	10%	10%
1094	糖類	10%	10%
1095	糖類	10%	10%
1096	糖類	10%	10%
1097	糖類	10%	10%
1098	糖類	10%	10%
1099	糖類	10%	10%
1100	糖類	10%	10%
1101	糖類	10%	10%
1102	糖類	10%	10%
1103	糖類	10%	10%
1104	糖類	10%	10%
1105	糖類	10%	10%
1106	糖類	10%	10%
1107	糖類	10%	10%
1108	糖類	10%	10%
1109	糖類	10%	10%
1110	糖類	10%	10%
1111	糖類	10%	10%
1112	糖類	10%	10%
1113	糖類	10%	10%
1114	糖類	10%	10%
1115	糖類	10%	10%
1116	糖類	10%	10%
1117	糖類	10%	10%
1118	糖類	10%	10%
1119	糖類	10%	10%
1120	糖類	10%	10%
1121	糖類	10%	10%
1122	糖類	10%	10%
1123	糖類	10%	10%
1124	糖類	10%	10%
1125	糖類	10%	10%
1126	糖類	10%	10%
1127	糖類	10%	10%
1128	糖類	10%	10%
1129	糖類	10%	10%
1130	糖類	10%	10%
1131	糖類	10%	10%
1132	糖類	10%	10%
1133	糖類	10%	10%
1134	糖類	10%	10%
1135	糖類	10%	10%
1136	糖類	10%	10%
1137	糖類	10%	10%
1138	糖類	10%	10%
1139	糖類	10%	10%
1140	糖類	10%	10%
1141	糖類	10%	10%
1142	糖類	10%	10%
1143	糖類	10%	10%
1144	糖類	10%	10%
1145	糖類	10%	10%
1146	糖類	10%	10%
1147	糖類	10%	10%
1148	糖類	10%	10%
1149	糖類	10%	10%
1150	糖類	10%	10%
1151	糖類	10%	10%
1152	糖類	10%	10%
1153	糖類	10%	10%
1154	糖類	10%	10%
1155	糖類	10%	10%
1156	糖類	10%	10%
1157	糖類	10%	10%
1158	糖類	10%	10%
1159	糖類	10%	10%
1160	糖類	10%	10%
1161	糖類	10%	10%
1162	糖類	10%	10%
1163	糖類	10%	10%
1164	糖類	10%	10%
1165	糖類	10%	10%
1166	糖類	10%	10%
1167	糖類	10%	10%
1168	糖類	10%	10%
1169	糖類	10%	10%
1170	糖類	10%	10%
1171	糖類	10%	10%
1172	糖類	10%	10%
1173	糖類	10%	10%
1174	糖類	10%	10%
1175	糖類	10%	10%
1176	糖類	10%	10%
1177	糖類	10%	10%
1178	糖類	10%	10%
1179	糖類	10%	10%
1180	糖類	10%	10%
1181	糖類	10%	10%
1182	糖類	10%	10%
1183	糖類	10%	10%
1184	糖類	10%	10%
1185	糖類	10%	10%
1186	糖類	10%	10%
1187	糖類	10%	10%
1188	糖類	10%	10%
1189	糖類	10%	10%
1190	糖類	10%	10%
1191	糖類	10%	10%
1192	糖類	10%	10%
1193	糖類	10%	10%
1194	糖類	10%	10%
1195	糖類	10%	10%
1196	糖類	10%	10%
1197	糖類	10%	10%
1198	糖類	10%	10%
1199	糖類	10%	10%
1200	糖類	10%	10%

Schedule XXXVIII - JAPAN
PART I - MOST-FAVOURLED-NATION TARIFF
SECTION I - Agricultural Products
SECTION I-A - Tariffs

Tariff item number	Description of products	Base rate	Final rate	Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions	Other duties and charges
1701	Cane or beet sugar and chemically pure sucrose, in solid form.							
1701.11	- Raw sugar not containing added flavouring or colouring matter :							
	- Cane sugar:							
	Whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 98.5°:							
	Sugar, centrifugal	84.5yen/kg **	71.8yen/kg**					
	Other	41.5yen/kg	35.3yen/kg					
1701.12	- Beet sugar:							
	Whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 98.5°:							
	Other	84.5yen/kg **	71.8yen/kg**					
	- Other :							
1701.91	- Containing added flavouring or colouring matter	124.9yen/kg**	106.2yen/kg**					
1701.99	- Other:							
	Rock candy, cube sugar, loaf sugar and similar sugar	124.9yen/kg**	106.2yen/kg**					
	Other	121.3yen/kg**	103.1yen/kg**					
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.							
1702.11	- Lactose and lactose syrup :							
	- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	10%	8.5%					
1702.19	- Other	10%	8.5%					
1702.20	- Maple sugar and maple syrup:							
	Maple sugar	41.5yen/kg	20.8yen/kg					
	Maple syrup	35% or 27 ycn/kg, whichever is the greater	17.5% or 13.5 ycn/kg, whichever is the greater					
1702.30	- Glucose and glucose syrup, not containing							

Schedule XXXVIII - JAPAN PART I - MOST-FAVOURLED-NATION TARIFF SECTION I - Agricultural Products SECTION I-A - Tariffs								
Tariff item number	Description of products	Rate of duty		Present concession established in	Initial negotiating right (INR) on the concession	Concession first incor- porated in a GATT schedule in	INR's on earlier concessions	Other duties and charges
		Base rate	Final rate					
1	2	3	4	5	6	7	8	
	fructose or containing in the dry state less than 20 % by weight of fructose: Containing added flavouring or colouring matter Other: Containing added sugar	35% or 27 yen/kg, whichever is the greater	29.8% or 23 yen/kg, whichever is the greater					
	Other: Containing added sugar	159.3% or 96.9 yen/kg, whichever is the greater **	85.7% or 60.9 yen/kg, whichever is the greater ** ▽					
	Other: Refined *6 Other	33.2% 93% or 39.8 yen/kg, whichever is the greater	21.3% 50% or 25 yen/kg, whichever is the greater ▽					
1702.40	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose: Containing added flavouring or colouring matter Other: Containing added sugar	35% or 27 yen/kg, whichever is the greater	29.8% or 23 yen/kg, whichever is the greater					
	Other: Containing added sugar	146% or 85.5 yen/kg, whichever is the greater **	78.5% or 53.7 yen/kg, whichever is the greater ** ▽					
	Other	93% or 39.8 yen/kg, whichever is the greater	50% or 25 yen/kg, whichever is the greater ▽					
1702.50 1702.60	- Chemically pure fructose - Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose: Containing added flavouring or colouring	12.8%	9%					
	Containing added flavouring or colouring	35% or 27	29.8% or 23					

Schedule XXXVIII - JAPAN PART I - MOST-FAVOURLED-NATION TARIFF SECTION I - Agricultural Products SECTION I-A - Tariffs								
Tariff item number	Description of products	Rate of duty		Present concession established in	Initial negotiating right (INR) on the concession	Concession first incor- porated in a GATT schedule in	INR's on earlier concessions	Other duties and charges
		Base rate	Final rate					
1	2	3	4	5	6	7	8	
	matter	yen/kg. whichever is the greater	yen/kg. whichever is the greater					
	Other: Containing added sugar	159.3% or 96.9 yen/kg. whichever is the greater**	85.7% or 60.9 yen/kg. whichever is the greater ** ▽					
	Other	93% or 39.8 yen/kg. whichever is the greater	50% or 25 yen/kg. whichever is the greater▽					
1702.90	- Other, including invert sugar: Sugar: Centrifugal ***** Other Sugar syrup: Centrifugal *14	72.8% ** 35% 55.3% or 73.5 yen/kg. whichever is the greater**	61.9% ** 23.8% 35.4% or 47 yen/kg. whichever is the greater**					
	Other *11	46.5% or 35.9 yen/kg. whichever is the greater	29.3% or 23 yen/kg. whichever is the greater					
	Artificial honey and caramel	93% or 39.8 yen/kg. whichever is the greater	50% or 25 yen/kg. whichever is the greater▽					
	Hi-test molasses: Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order	5%	3%					
	Other	25%	21.3%					
	Containing added flavouring or colouring matter	35% or 27 yen/kg.	29.8% or 23 yen/kg.					

Schedule XXXVIII - JAPAN PART I - MOST-FAVOURLED-NATION TARIFF SECTION I - Agricultural Products SECTION I-A - Tariffs								
Tariff item number	Description of products	Rate of duty		Present concession established in	Initial negotiating right (INR) on the concession	Concession first incor- porated in 2 GATT schedule in	INR's on earlier concessions	Other duties and charges
		Base rate	Final rate					
1	2	3	4	5	6	7	8	9
	Other: Containing added sugar	whichever is the greater 212.3% or 142.5 yen/kg, whichever is the greater **	whichever is the greater 114.2% or 89.5 yen/kg, whichever is the greater ** ▽					
	Other: Sorbitose Other: Maltose Other	20% 25% 93% or 39.8 yen/kg, whichever is the greater	12% 21.3% 50% or 25 yen/kg, whichever is the greater▽					
1703	Molasses resulting from the extraction or refining of sugar.							
1703.10	- Cane molasses: For feeding purposes Note: The imports under this item are to be used as materials for fodder and feeds under the supervision of the Customs. Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order	Free	Free ▽					
1703.90	- Other: For feeding purposes Note: The imports under this item are to be used as materials for fodder and feeds under the supervision of the Customs. Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order	18 yen/kg	15.3 yen/kg					
	Other: Sugar confectionery (including white chocolate), not containing cocoa	Free	Free ▽					
1704	Other	5% 18 yen/kg	3% 15.3 yen/kg					

品名	税率	備考
チューインガム（砂糖で覆ってある かないかを問わない） その他のもの 甘草エキス（菓子にしたものを 除く） その他のもの	三〇% 無税 三五%	二四% 無税 三五%

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PART I - MOST-FAVOURLED-NATION TARIFF
SECTION I - Agricultural Products
SECTION I-A - Tariffs

Tariff item number	Description of products	SECTION I-A - Tariffs		Present concession established in	Initial negotiating right (INR) on the concession	Concession first incor- porated in a GATT schedule in	INR's on earlier concessions	Other duties and charges
		Base rate	Final rate					
1	2	3	4	5	6	7	8	
1704.10 1704.90	- Chewing gum, whether or not sugar-coated - Other: Liquorice extract, not put up as confectionery Other	30% Free 35%	24% Free ▽ 25%					

(品名)	(税率)	(税率)	(税率)
カカ豆(全粒のもの及び砕いたもので、全粒のもの及び砕いたものに限定)	無税	▽無税	▽無税
カカ豆の殻、皮その他のくず	無税	▽無税	▽無税
ココアペースト(脱脂してあるかないかを問わない)	無税	▽無税	▽無税
脱脂していないもの	二〇%	五%	
完全に又は部分的に脱脂したもの	二〇%	一%	
ココア脂	二・五%	無税	
ココア粉(砂糖その他の甘味料を加えたものを除く)	二・五%	二・九%	
チョコレートその他のココアを含有する調製食品	二・五%	二・九%	
ココア粉(砂糖その他の甘味料を加えたものに限定)	二・五%	二・九%	
砂糖を加えたもの	二・五%	二・九%	
その他のもの	二・五%	二・九%	
その他の調製食品(塊状、板状又は棒状のもの、その重量が二キログラムを超えるもの及び液体、ペースト状、粉状、粒状その他これらに類する形状のもの、正確重量が二キログラムを超える容器入り又は直接包装にされたものに限定)	二・五%	二・九%	
第四〇・〇一項から第四〇・四項までの物品の調製食品(ココア粉の含有量が全重量の二〇%未満のものに限る)	二・五%	二・九%	
ミルクの天然の組成成分の含有量の合計が乾燥状態において全重量の二〇%以上のもの(加工容器入りとしたキープドクリームを除く)	二・五%	二・九%	
その他のもの	二・五%	二・九%	
砂糖を加えたもの	二・五%	二・九%	
その他のもの	二・五%	二・九%	
砂糖を加えたもの	二・五%	二・九%	
その他のもの	二・五%	二・九%	
チョコレート菓子	二・五%	二・九%	

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PART I - MOST-FAVOURLED-NATION TARIFF
SECTION I - Agricultural Products
SECTION I-A - Tariffs

Tariff item number	Description of products	Base rate	Final rate	Present concession established in	Initial negotiating right(INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions	Other duties and charges
1801.00	Cocoa beans, whole or broken, raw or roasted.	Free	Free	▽				
1802.00	Cocoa shells, husks, skins and other cocoa waste.	Free	Free	▽				
1803	Cocoa paste, whether or not defatted.							
1803.10	- Not defatted	10%	5%					
1803.20	- Wholly or partly defatted	20%	10%					
1804.00	Cocoa butter, fat and oil.	2.5%	Free					
1805.00	Cocoa powder, not containing added sugar or other sweetening matter.	21.5%	12.9%					
1806	Chocolate and other food preparations containing cocoa.							
1806.10	- Cocoa powder, containing added sugar or other sweetening matter:							
	Containing added sugar	35%	29.8%					
1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:							
	Food preparations of goods of headings Nos. 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10 %:							
	Preparations containing not less than 30 % of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurized containers	28% + 799yen/kg	23.8% + 679yen/kg SSG					
	Other:							
	Containing added sugar	28%	23.8%					
	Other	25%	21.3%					
	Other:							
	Containing added sugar:							
	Chewing gum and other sugar confectionery; preparations in blocks, slabs, bars and paste	35%	29.8%					
	Other	35%	28%					
	Other	25%	21.3%					
1806.31	- Other, in blocks, slabs or bars :							
1806.32	-- Filled:	30%	10%					
	-- Not filled:							
	Chocolate confectionery	30%	10%					

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PART I - MOST-FAVoured-NATION TARIFF
SECTION I - Agricultural Products
SECTION I-A - Tariffs

Tariff item number	Description of products	Rate of duty		Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions	Other duties and charges
		Base rate	Final rate					
1	2	3		4	5	6	7	8
1806.90	Other:							
	Containing added sugar	35%	29.8%					
	Other	25%	21.3%					
	Other:							
	Chocolate confectionery	30%	10%					
	Other:							
	Food preparations of goods of headings Nos. 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10 %:							
	Preparations containing not less than 30 % of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurized containers	28% + 799yen/kg	23.8% + 679yen/kg SSG					
	Other:							
	Containing added sugar	28%	23.8%					
	Other	25%	21.3%					
	Other:							
	Containing added sugar	35%	29.8%					
	Other	25%	21.3%					

[illegible]

Schedule XXXVIII - JAPAN
PART I - MOST-FAVORED-NATION TARIFF
SECTION I - Agricultural Products
SECTION I-A - Tariffs

Tariff item number	Description of products	Rate of duty		Present concession established in	Initial negotiating right(INR) on the concession	Concession first incor- porated in a GATT schedule in	INR's on earlier concessions	Other duties and charges
		Base rate	Final rate					
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings Nos. 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.							
1901.10	- Preparations for infant use, put up for retail sale: Food preparations of goods of headings Nos. 04.01 to 04.04 (preparations containing not less than 30 % of natural milk constituents by weight, calculated on the dry matter): Of a milkfat content, by weight, not exceeding 30 % Other	28% + 799 yen/kg 28% + 1,363 yen/kg	23.8% + 679 yen/kg SSG 23.8% + 1,159 yen/kg SSG					
	Other: Food preparations of goods of headings Nos. 04.01 to 04.04: Containing added sugar Other	28% 25%	23.8% 21.3%					
	Other: Containing added sugar Other	30% 16%	24% 13.6%					
1901.20	- Mixes and doughs for the preparation of bakers' wares of heading No. 19.05: Food preparations of flour, meal or starch, which contain more than 85 % by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as infant food or dietetic purpose: doughs for rice products, excluding a kind used as infant food or dietetic purpose: food preparations of goods of headings Nos. 04.01 to 04.04 (preparations							

[illegible]

Schedule XXXVIII - JAPAN
PART I - MOST-FAVOURABLE-NATION TARIFF
SECTION I - Agricultural Products
SECTION I-A - Tariffs

Tariff item number	Description of products	SECTION I-A - Tariffs		Present concession established in	Initial negotiating right(INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions	Other duties and charges
		Base rate	Final rate					
1	2	3	4	5	6	7	8	
	containing not less than 30 % of natural milk constituents by weight, calculated on the dry matter): Food preparations of goods of headings Nos. 04.01 to 04.04 (preparations containing not less than 30 % of natural milk constituents by weight, calculated on the dry matter): Of a milkfat content, by weight, not exceeding 30 % Other Food preparations, containing more than 85 % by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as infant food or dietetic purposes: Containing rice products predominating by weight over each of products of wheat and triticale, barley products or starch "ST Annex 5" Containing products of wheat and triticale predominating by weight over each of rice products, barley products or starch Containing barley products predominating by weight over each of rice products, products of wheat and triticale or starch Containing starch predominating by weight over each of rice products, products of wheat and triticale or barley products: Containing wheat starch Other Doughs for rice products, excluding a kind used as infant food or dietetic purpose "ST Annex 5" Other: Food preparations of goods of headings Nos. 04.01 to 04.04:	28% + 799 yen/kg 28% + 1,363 yen/kg <						

Schedule XXXVIII - JAPAN PART I - MOST-FAVoured-NATION TARIFF SECTION I - Agricultural Products SECTION I-A - Tariffs								
Tariff item number	Description of products	Rate of duty		Present concession established in	Initial negotiating right (INR) on the concession	Concession first incor- porated in a GATT schedule in	INR's on earlier concessions	Other duties and charges
		Base rate	Final rate					
1	2	3	4	5	6	7	8	
	Containing added sugar	28%	23.8%					
	Other	28%	21.3%					
	Cake-mixes:							
	Containing added sugar	28%	23.8%					
	Other:	20%	12%					
	Containing added sugar:							
	Containing not more than 15 % by weight of sucrose	30%	24%					
	Other	28%	23.8%					
	Other:							
	Put up in containers for retail sale, not more than 500 g each including container	16%	13.6%					
	Other	20%	16%					
1901.90	- Other:							
	Food preparations of flour, meal or starch, which contain more than 85 % by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as infant food or dietetic purpose: mochi (rice-cake), dango and similar rice products, excluding a kind used as infant food or dietetic purpose; food preparations of goods of headings Nos. 04.01 to 04.04 (preparations containing not less than 30 % of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurized containers);							
	Food preparations of goods of headings Nos. 04.01 to 04.04 (preparations containing not less than 30 % of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurized containers):							
	Of a milkfat content, by weight, not exceeding 30 %	35% + 799	29.8% + 679					
	Other	35% + 1,363	29.8% + 1,159					

Abstract

Schedule XXVIII - JAPAN								
PART I - MOST-FAVOURLED-NATION TARIFF								
SECTION I - Agricultural Products								
SECTION I-A - Tariffs								
Tariff item number	Description of products	Rate of duty		Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions	Other duties and charges
		Base rate	Final rate					
1	2	3	4	5	6	7	8	
	Food preparations, containing more than 85 % by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch or any combination thereof, excluding cake-mixes and a kind used as infant food or dietetic purpose:	yen/kg	yen/kg	SSG				
	Containing rice products predominating by weight over each of products of wheat and triticale barley products or starch "ST Annex 5"	106yen/kg *	90yen/kg	*SSG				
	Containing products of wheat and triticale predominating by weight over each of rice products, barley products or starch	98yen/kg *	83yen/kg	*SSG				
	Containing barley products predominating by weight over each of rice products, products of wheat and triticale or starch							
	Containing starch predominating by weight over each of rice products, products of wheat and triticale or barley products:							
	Containing wheat starch	158yen/kg *	134yen/kg	*SSG				
	Other	140yen/kg	119yen/kg	SSG				
	Mochi (rice-cake), dango and similar rice products, excluding a kind used as infant food or dietetic purpose "ST Annex 5"							
	Other:							
	Food preparations of goods of headings Nos. 04.01 to 04.04:							
	Containing added sugar:							
	Containing less than 50 % by weight of sucrose:	35%	28%					
	Foodstuffs, the largest single ingredient of which is sugar by weight							
	Other:							
	Whipped cream in pressurized containers #8	37.2%	23.8%					
	Other	28%	23.8%					
	Other #10	46.5%	29.8%					

品目	品名	単位	税率	備考
二二	その他のもの		二二・二%	加圧容器入りにしたもの
	加圧容器入りにしたもの		二二・二%	イッパクリン(※6)
	その他のもの		二二・二%	その他のもの
	表すエース		九%	その他のもの
	その他のもの		二二・二%	その他のもの
	砂糖を加えたもの		二二・二%	砂糖を加えたもの
	し、糖の含有量が全重量の二五%以下のもの		二二・二%	その他のもの
	その他のもの		二二・二%	その他のもの
	各成分のうち砂糖の重量が最大のもの		二二・二%	その他のもの
	その他のもの		二二・二%	その他のもの
二二	その他のもの		二二・二%	その他のもの
	小売用の容器入りにしたもの(※7)と同一の重量が五〇グラム以下のものに限り		二二・二%	その他のもの
	その他のもの		二二・二%	その他のもの
	その他のもの		二二・二%	その他のもの
	その他のもの		二二・二%	その他のもの
	その他のもの		二二・二%	その他のもの
	その他のもの		二二・二%	その他のもの
	その他のもの		二二・二%	その他のもの
	その他のもの		二二・二%	その他のもの
	その他のもの		二二・二%	その他のもの
二二	その他のもの		二二・二%	その他のもの
	その他のもの		二二・二%	その他のもの
	その他のもの		二二・二%	その他のもの
	その他のもの		二二・二%	その他のもの
	その他のもの		二二・二%	その他のもの
	その他のもの		二二・二%	その他のもの
	その他のもの		二二・二%	その他のもの
	その他のもの		二二・二%	その他のもの
	その他のもの		二二・二%	その他のもの
	その他のもの		二二・二%	その他のもの

Schedule XXVIII - JAPAN
PART I - MOST-FAVOURLED-NATION TARIFF
SECTION I - Agricultural Products
SECTION I-A - Tariffs

Tariff item number	Description of products	Rate of duty		Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions	Other duties and charges
		Base rate	Final rate					
1	2	3	4	5	6	7	8	
1902	Other:							
	Whipped cream in pressurized containers #6	33.2%	21.3%					
	Other	25%	21.3%					
	Malt extract	18%	9%					
	Other:							
	Containing added sugar:							
	Containing not more than 15 % by weight of sucrose	30%	24%					
	Other:							
	Foods, the largest single ingredient of which is sugar by weight	35%	28%					
	Other:	28%	23.8%					
1902.11	Put up in containers for retail sale, not more than 500 g each including container	16%	13.6%					
	Other							
	Other:							
	Put up in containers for retail sale, not more than 500 g each including container	20%	16%					
	Other							
	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:							
	- Uncooked pasta, not stuffed or otherwise prepared:							
	-- Containing eggs	40yen/kg	30yen/kg					
	-- Other:							
	Biefun	32yen/kg	27.2yen/kg					
1902.19	Other:							
	Macaroni and spaghetti	40yen/kg	30yen/kg					
	Other	40yen/kg	34yen/kg					
	Other:							
	Stuffed pasta, whether or not cooked or otherwise prepared:							
	Containing added sugar:							
	Containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof, and also containing chi predominating by weight over each of such other products:							

ミルクの天然の組成分の含有量の合計が乾燥状態において全重量の三〇%以上のもの（*1）	八%	五・一%	五・一%
その他のもの	六%	五・一%	五・一%
ミルクの天然の組成分の含有量の合計が乾燥状態において全重量の三〇%以上のもの（*8）	二七・二%	二二・八%	二二・八%
その他のもの	二八%	二二・八%	二二・八%
魚又は甲殻類、軟体動物若しくはその他の水産無脊椎動物の一以上を詰めたるもので、これらの物品の含有量の合計が全重量の二〇%を超え、かつこれらの物品のうち一が最大の重量を占めるもの	二八%	二二・八%	二二・八%
牛の肉又はくす肉を含有するもの及びミルクの天然の組成分の含有量の合計が乾燥状態において全重量の三〇%以上のもの（*1）	八%	五・一%	五・一%
その他のもの	六%	五・一%	五・一%
牛の肉又はくす肉を含有するもの及びミルクの天然の組成分の含有量の合計が乾燥状態において全重量の三〇%以上のもの（*6）	二二・二%	二二・三%	二二・三%
その他のもの	二五%	二二・三%	二二・三%
その他のバスター	二五%	二二・三%	二二・三%
ミルクの天然の組成分の含有量の合計が乾燥状態において全重量の三〇%以上のもの（*8）	二七・二%	二二・八%	二二・八%
その他のもの	二八%	二二・八%	二二・八%
ミルクの天然の組成分の含有量の合計が乾燥状態において全重量の三〇%以上のもの（*6）	二二・二%	二二・三%	二二・三%
その他のもの	二五%	二二・三%	二二・三%

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PART I - MOST-FAVOURLED-NATION TARIFF
SECTION I - Agricultural Products
SECTION I-A - Tariffs

Tariff item number	Description of products	Rate of duty		Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions	Other duties and charges
		Base rate	Final rate					
1902.30	Containing not less than 30 % of natural milk constituents by weight, calculated on the dry matter #1	8%	5.1%					
	Other:	8%	5.1%					
	Containing not less than 30 % of natural milk constituents by weight, calculated on the dry matter #8	37.2%	23.8%					
	Other:	28%	23.8%					
	Containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof, and also containing eel predominating by weight over each of such other products:	8%	5.1%					
	Containing meat or meat offal of bovine animals or containing not less than 30 % of natural milk constituents by weight, calculated on the dry matter #1	6%	5.1%					
	Other:	33.2%	21.3%					
	Containing meat or meat offal of bovine animals or containing not less than 30 % of natural milk constituents by weight, calculated on the dry matter #6	25%	21.3%					
	Other pasta:	37.2%	23.8%					
	Containing added sugar:	28%	23.8%					
	Containing not less than 30 % of natural milk constituents by weight, calculated on the dry matter #6	33.2%	21.3%					
	Other:	25%	21.3%					
	Containing not less than 30 % of natural milk constituents by weight, calculated on the dry matter #6							
	Other:							

品目番号	品名	単位	税率
1000	小麦 (ハード小麦)	100kg	11.5%
1001	小麦 (ソフト小麦)	100kg	11.5%
1002	小麦 (デュラム)	100kg	11.5%
1003	小麦 (デュラム)	100kg	11.5%
1004	小麦 (デュラム)	100kg	11.5%
1005	小麦 (デュラム)	100kg	11.5%
1006	小麦 (デュラム)	100kg	11.5%
1007	小麦 (デュラム)	100kg	11.5%
1008	小麦 (デュラム)	100kg	11.5%
1009	小麦 (デュラム)	100kg	11.5%
1010	小麦 (デュラム)	100kg	11.5%
1011	小麦 (デュラム)	100kg	11.5%
1012	小麦 (デュラム)	100kg	11.5%
1013	小麦 (デュラム)	100kg	11.5%
1014	小麦 (デュラム)	100kg	11.5%
1015	小麦 (デュラム)	100kg	11.5%
1016	小麦 (デュラム)	100kg	11.5%
1017	小麦 (デュラム)	100kg	11.5%
1018	小麦 (デュラム)	100kg	11.5%
1019	小麦 (デュラム)	100kg	11.5%
1020	小麦 (デュラム)	100kg	11.5%
1021	小麦 (デュラム)	100kg	11.5%
1022	小麦 (デュラム)	100kg	11.5%
1023	小麦 (デュラム)	100kg	11.5%
1024	小麦 (デュラム)	100kg	11.5%
1025	小麦 (デュラム)	100kg	11.5%
1026	小麦 (デュラム)	100kg	11.5%
1027	小麦 (デュラム)	100kg	11.5%
1028	小麦 (デュラム)	100kg	11.5%
1029	小麦 (デュラム)	100kg	11.5%
1030	小麦 (デュラム)	100kg	11.5%
1031	小麦 (デュラム)	100kg	11.5%
1032	小麦 (デュラム)	100kg	11.5%
1033	小麦 (デュラム)	100kg	11.5%
1034	小麦 (デュラム)	100kg	11.5%
1035	小麦 (デュラム)	100kg	11.5%
1036	小麦 (デュラム)	100kg	11.5%
1037	小麦 (デュラム)	100kg	11.5%
1038	小麦 (デュラム)	100kg	11.5%
1039	小麦 (デュラム)	100kg	11.5%
1040	小麦 (デュラム)	100kg	11.5%
1041	小麦 (デュラム)	100kg	11.5%
1042	小麦 (デュラム)	100kg	11.5%
1043	小麦 (デュラム)	100kg	11.5%
1044	小麦 (デュラム)	100kg	11.5%
1045	小麦 (デュラム)	100kg	11.5%
1046	小麦 (デュラム)	100kg	11.5%
1047	小麦 (デュラム)	100kg	11.5%
1048	小麦 (デュラム)	100kg	11.5%
1049	小麦 (デュラム)	100kg	11.5%
1050	小麦 (デュラム)	100kg	11.5%
1051	小麦 (デュラム)	100kg	11.5%
1052	小麦 (デュラム)	100kg	11.5%
1053	小麦 (デュラム)	100kg	11.5%
1054	小麦 (デュラム)	100kg	11.5%
1055	小麦 (デュラム)	100kg	11.5%
1056	小麦 (デュラム)	100kg	11.5%
1057	小麦 (デュラム)	100kg	11.5%
1058	小麦 (デュラム)	100kg	11.5%
1059	小麦 (デュラム)	100kg	11.5%
1060	小麦 (デュラム)	100kg	11.5%
1061	小麦 (デュラム)	100kg	11.5%
1062	小麦 (デュラム)	100kg	11.5%
1063	小麦 (デュラム)	100kg	11.5%
1064	小麦 (デュラム)	100kg	11.5%
1065	小麦 (デュラム)	100kg	11.5%
1066	小麦 (デュラム)	100kg	11.5%
1067	小麦 (デュラム)	100kg	11.5%
1068	小麦 (デュラム)	100kg	11.5%
1069	小麦 (デュラム)	100kg	11.5%
1070	小麦 (デュラム)	100kg	11.5%
1071	小麦 (デュラム)	100kg	11.5%
1072	小麦 (デュラム)	100kg	11.5%
1073	小麦 (デュラム)	100kg	11.5%
1074	小麦 (デュラム)	100kg	11.5%
1075	小麦 (デュラム)	100kg	11.5%
1076	小麦 (デュラム)	100kg	11.5%
1077	小麦 (デュラム)	100kg	11.5%
1078	小麦 (デュラム)	100kg	11.5%
1079	小麦 (デュラム)	100kg	11.5%
1080	小麦 (デュラム)	100kg	11.5%
1081	小麦 (デュラム)	100kg	11.5%
1082	小麦 (デュラム)	100kg	11.5%
1083	小麦 (デュラム)	100kg	11.5%
1084	小麦 (デュラム)	100kg	11.5%
1085	小麦 (デュラム)	100kg	11.5%
1086	小麦 (デュラム)	100kg	11.5%
1087	小麦 (デュラム)	100kg	11.5%
1088	小麦 (デュラム)	100kg	11.5%
1089	小麦 (デュラム)	100kg	11.5%
1090	小麦 (デュラム)	100kg	11.5%
1091	小麦 (デュラム)	100kg	11.5%
1092	小麦 (デュラム)	100kg	11.5%
1093	小麦 (デュラム)	100kg	11.5%
1094	小麦 (デュラム)	100kg	11.5%
1095	小麦 (デュラム)	100kg	11.5%
1096	小麦 (デュラム)	100kg	11.5%
1097	小麦 (デュラム)	100kg	11.5%
1098	小麦 (デュラム)	100kg	11.5%
1099	小麦 (デュラム)	100kg	11.5%
1100	小麦 (デュラム)	100kg	11.5%

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PART I - MOST-FAVOURLED-NATION TARIFF								
SECTION I - Agricultural Products								
SECTION I-A - Tariffs								
Tariff item number	Description of products	Rate of duty		Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions	Other duties and charges
		Base rate	Final rate					
1	2	3	4	5	6	7	8	9
1902.40	- Couscous	40yen/kg	24yen/kg					
1903.00	- Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	16%	9.6%					
1904	- Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.							
1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:							
	- Breakfast cereals other than obtained by merely swelling or roasting of rice, wheat, triticale or barley	19.2%	11.5%					
	- Prepared foods containing not less than 50 % by weight of those obtained by merely swelling or roasting of rice, wheat, triticale or barley:							
	Of rice "ST Annex 5"	100yen/kg *	85yen/kg *SSG					
	Of wheat and triticale	75yen/kg *	64yen/kg *SSG					
	Of barley	19.2%	16.3%					
1904.20	- Other							
	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:							
	- Breakfast cereals	19.2%	11.5%					
	- Prepared foods containing not less than 50 % by weight of those obtained by merely swelling of rice, wheat, triticale or barley:							
	Of rice "ST Annex 5"	100yen/kg *	85yen/kg *SSG					
	Of wheat and triticale	75yen/kg *	64yen/kg *SSG					
	Of barley	19.2%	16.3%					
	Other							
1904.90	- Other (cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared):							
	Of rice "ST Annex 5"	100yen/kg *	85yen/kg *SSG					
	Of wheat or triticale	100yen/kg *	85yen/kg *SSG					

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Tariff item number	Description of products	Rate of duty		Present concession established in	Initial negotiating right (INR) on the concession	Concession first incor- porated in a GATT schedule in	INR's on earlier concessions	Other duties and charges
		Base rate	Final rate					
1	2	3	4	5	6	7	8	
1905	Of barley Other Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	75yen/kg + 25%	64yen/kg *SSG 21.3%					
1905.10	- Crispbread	15%	9%					
1905.20	- Gingerbread and the like	30%	18%					
1905.30	- Sweet biscuits; waffles and wafers: Sweet biscuits Waffles and wafers	34% 30% 30%	20.4% 18% 18%					
1905.40	- Rusks, toasted bread and similar toasted products	15%	9%					
1905.90	- Other: Bread, ship's biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products Other: Containing added sugar: Arare, Sembei and similar rice products Biscuits, cookies and crackers Other: Pizza, chilled or frozen Other Other: Arare, Sembei and similar rice products Biscuits, cookies and crackers Other	15% 40% 34% 30% 30% 35% 30% 25%	9% 34% 15% 24% 25.5% 29.8% 13% 21.3%					

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SECTION I - Agricultural Products
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Tariff item number	Description of products	SECTION I-A Tariffs		Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions	Other duties and charges
		Base rate	Final rate					
1	2	3		4	5	6	7	8
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.							
2001.10	- Cucumbers and gherkins:							
	Containing added sugar	25%	15%					
	Other	20%	12%					
2001.20	- Onions:							
	Containing added sugar	25%	15%					
	Other	20%	12%					
2001.90	- Other:							
	Containing added sugar:							
	Papayas, pawpaws, avocados, guavas, durians, bilimbi, chempedak, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi, mangoes and mangosteens	16%	7.5%					
	Sweet corn	17.5%	10.5%					
	Young corncobs	28%	16.8%					
	Other	25%	15%					
	Other:							
	Papayas, pawpaws, avocados, guavas, durians, bilimbi, chempedak, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi, mangoes and mangosteens	12%	6%					

1001	スイートコーン ヤングコーンコブ その他のもの	一二・五%	七・五%
1001	調製し又は保存に適する処理をしたトマト（食酢又は酢酸により調製し又は保存に適する処理をしたものを除く）	二五%	一五%
1001-10	トマト（全形のもの及び断片状のものに限る）	一五%	九%
1001-20	その他のもの	二二・四%	一三・四%
1001-30	砂糖を加えたもの その他のもの	二五%	一六%
1001-40	トマトピューレー及びトマトペースト 気密容器入りもの 注 保税工場において輸出の魚又は貝類の缶詰の製造に使用し、かつ、積み戻したもの	二五%	一六%
1001-50	調製し又は保存に適する処理をしたきのこ及びトリフ（食酢又は酢酸により調製し又は保存に適する処理をしたものを除く）	二〇%	一六%
1001-60	その他のもの	一五%	九%
1001-70	砂糖を加えたもの その他のもの 気密容器入りもの（容器ともの一組の重量が一〇キログラム以下のものに限る） フレンチマッシュルーム その他のもの その他のもの	二二・四%	一三・四%
1001-80	その他のもの	一七・五%	一〇・五%

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Tariff item number	Description of products	Rate of duty		Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions	Other duties and charges
		Base rate	Final rate					
1	2	3		4	5	6	7	8
2002	Sweet corn Young corncobs Other	12.5%	7.5%					
2002.10	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	25%	15%					
2002.90	- Tomatoes, whole or in pieces	20%	12%					
	- Other:	15%	9%					
	Containing added sugar	22.4%	13.4%					
	Other:							
	Tomato purée and tomato paste:							
	In airtight containers	25%	16%					
	Note: The goods, above mentioned, when used at a bonded manufacturing warehouse for the manufacture of canned fish or shellfish for export and re-exported shall be exempted from customs duty in accordance with the provisions of the Customs Law, Law No. 61, 1954							
	Other	20%	16%					
2003	Other	15%	9%					
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.							
2003.10	- Mushrooms:							
	Containing added sugar	22.4%	13.4%					
	Other:							
	In airtight containers not more than 10 kg each including container:							
	French mushrooms	16%	13.6%					
	Other	16%	9.6%					
	Other	17.5%	10.5%					

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Tariff item number	Description of products	Rate of duty		Present concession established in	Initial negotiating right(INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions	Other duties and charges
		Base rate	Final rate					
1	2	3		4	5	6	7	8
2003.20	- Truffles: In airtight containers not more than 10 kg each including container	16%	9.6%					
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06.	17.5%	10.5%					
2004.10	- Potatoes: Cooked, not otherwise prepared	10%	8.5%					
	Other: Mashed potatoes	16%	13.6%					
	Other	15%	9%					
2004.90	- Other vegetables and mixtures of vegetables: Containing added sugar: Sweet corn	17.5%	10.5%					
	Other	28%	23.8%					
	Other: Asparagus and leguminous vegetables	20%	17%					
	Bamboo shoots	16%	13.6%					
	Sweet corn	12.5%	7.5%					
	Young corn cobs	25%	15%					
	Other	15%	9%					
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.							
2005.10	- Homogenised vegetables: Containing added sugar	28%	16.8%					
	Other	20%	12%					
2005.20	- Potatoes: Mashed potatoes and potato flakes	16%	13.6%					
	Other:							

品目	税率	税率	税率	税率
気密容器入りのもの（容器ともの一個の重量が一〇キログラム以下のものに限り）	二〇%	二二%		
その他のもの	一五%	九%		
えんどう（ビーム・サティウム）				
砂糖を加えたもの	二二・四%	二二・四%		
さや付きのもの	二八%	二二・八%		
その他のもの				
気密容器入りのもの（容器ともの一個の重量が一〇キログラム以下のものに限り）	二〇%	二二%		
さや付きのもの	二五%	二二%		
その他のもの	一五%	九%		
さや付きのもの	一六%	二二・六%		
その他のもの				
さやを除いた豆				
さやを除いた豆				
気密容器入りのもの（トマトピューレーその他のトマトの調製品及び豚の肉又はラードその他の豚脂を含有するものに限り）	二八%	二四%		
その他のもの	二〇%	一七%		
その他のもの	二二・四%	二二・四%		
砂糖を加えたもの				
その他のもの	二〇%	一七%		
気密容器入りのもの（容器ともの一個の重量が一〇キログラム以下のものに限り）	二〇%	二二%		
その他のもの	一五%	九%		
アスパラガス				

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Tariff item number	Description of products	Rate of duty		Present concession established in	Initial negotiating right (INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions	Other duties and charges
		Base rate	Final rate					
1	2	3		4	5	6	7	8
2005. 40	In airtight containers not more than 10 kg each including container	20%	12%					
	Other	15%	9%					
	- Peas (<i>Pisum sativum</i>):							
	Containing added sugar:							
	Unshelled	22. 4%	13. 4%					
2005. 51	Other	28%	23. 8%					
	Other:							
	In airtight containers not more than 10 kg each including container:							
	Unshelled	20%	12%					
	Other	25%	15%					
2005. 59	Other:							
	Unshelled	15%	9%					
	Other	16%	13. 6%					
	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):							
	-- Beans, shelled:							
2005. 60	Containing added sugar:							
	In airtight containers, containing tomatoes purée or other kind of tomato preparation and meat of swine, lard or other pig fat	28%	14%					
	Other	28%	23. 8%					
	Other:	20%	17%					
	Containing added sugar	22. 4%	13. 4%					
2005. 60	Other:							
	In airtight containers not more than 10 kg each including container	20%	12%					
	Other	15%	9%					
	- Asparagus:							