

Tariff item number	Description of products	Rates of duty bound in existing schedule	Rates of duty to be bound
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	4.8%	1.9%
ex 70.08	Safety glass consisting of toughened or laminated glass, shaped or not: Laminated glass for motor vehicles	6.6%	Free
ex 70.20	Glass fibre (including wool), yarns, fabrics, and articles made therefrom: ex 2. Other: Other than slivers, rovings and yarns of glass fibre	5.8%	4.6%
70.21	Other articles of glass	4.2%	1.7%

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ex 71.03	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport): 1. Formed to be used for mechanical or industrial purposes	1.9%	Free
	ex 2. Other: Other than synthetic diamond: Crystal	7.5%	Free
	Other	7.5%	3%
ex 71.16	Imitation jewellery: 1. Plated with precious metals	7%	5.6%
ex 73.38	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel: ex 2. Other: Domestic articles and parts thereof	4.9%	3.9%
ex 76.01	Unwrought aluminium; aluminium waste and scrap:		

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ex 76.03	1. Unwrought aluminium:		
	ex (1) Unalloyed:		
	Other than those containing less than 99.0% by weight of aluminium	9%	1% <u>5</u> /
	(2) Alloyed	9%	1% <u>5</u> /
ex 82.11	Wrought plates, sheets and strip, of aluminium:		
	Other than those for used as roofs of the large type containers of which the standard is stipulated by a Cabinet Order, of a width not less than 2.3m:		
	Plates and sheets for aircraft, clad and polished	11.5%	Free
	Other	11.5%	3% <u>5</u> /
ex 82.11	Razors and razor blades (including razor blade blanks, whether or not in strips):		
	1. Safety razors, with or without blade therefor	4.8%	1.9%

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ex 84.06	<p>2. Safety razor blades, other than those in strips</p> <p>Internal combustion piston engines:</p> <p>ex 2. Parts:</p> <p>ex Other than those for motor vehicles, aircraft and ships:</p> <p>Other than pistons and piston rings</p>	<p>1 yen 20 sen/ piece</p> <p>3%</p>	<p>50 sen/ piece</p> <p>Free</p>
ex 84.08	<p>Other engines and motors:</p> <p>2. Parts:</p> <p>ex (2) Other:</p> <p>Other than those of gas turbines and hydro-jet engines</p>	<p>4.3%</p>	<p>Free</p>
ex 84.10	<p>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:</p> <p>1. Pumps for liquids and parts thereof:</p> <p>ex (2) Other pumps for liquids (other than those specified in (1) above):</p>		

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	<p>ex Other than oil hydraulic pumps of vane or gear type, for power-assisted steering gears of motor vehicles for transport of persons other than buses:</p> <p>ex Other than pumps for dispensing fuel or lubricants, of the types used in filling stations or garages, fitted, or designed to be fitted, with a measuring device:</p> <p> Reciprocating pumps (excluding oil hydraulic pumps)</p> <p> Volute pumps</p> <p>ex Rotary pumps:</p> <p> Oil hydraulic pumps</p>	<p></p> <p></p> <p>3.6%</p> <p>3.6%</p> <p></p> <p>3.6%</p>	<p></p> <p></p> <p>Free</p> <p>Free</p> <p></p> <p>Free</p>

Tariff item number	Description of products	Rates of duty bound in existing schedule	Rates of duty to be bound
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:		
	1. pumps: (1) Vacuum pumps	3.6%	Free
	ex 2. Air or gas compressors: ex Other than free-piston generators for gas turbines: Of a weight not more than 1,000 kg, other than reciprocating type	3.6%	Free
	ex 3. Fans, blowers and the like: ex Other than exhaust gas turbo chargers for diesel engines: Other than those for motor vehicle	3.6%	Free
	ex 4. Parts of the machines specified in 1, 2 or 3 above: ex Other than those of free-piston generators for gas turbines:		

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ex 84.12	Of air pumps, vacuum pumps, or of air or gas compressors	3.6%	Free
	Of fans, blowers and the like, other than those of exhaust gas turbo chargers for motor vehicles	3.6%	Free
	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air: ex 2. Other: ex Air conditioning machines, those of compressor type (other than those of window type and package type): With a rating of electric power consumption for cooling more than 3 KW	3%	Free
ex 84.15	Refrigerators and refrigerating equipment (electrical and other): ex 2. Other refrigerators and refrigerating equipment: Refrigerating machines, more than 100 kg in weight	3.6%	Free

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ex 84.17	Refrigerators and refrigerating equipment, other than refrigerating machines, ice cream freezers and ice making machines 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:	3.6%	Free
ex 84.18	Other than instantaneous or storage water heaters Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases: ex 1. Centrifuges and parts thereof: Centrifuges other than cream separators	6% 4.2%	Free Free

Tariff item number	Description of products	Rates of duty bound in existing schedule	Rates of duty to be bound
	<p>ex 2. Other:</p> <p>ex Filtering and purifying machinery and apparatus for liquid or gases:</p> <p>Other than those for motor vehicles</p> <p>4.2%</p> <p>Free</p> <p>ex Parts:</p> <p>Other than those for motor vehicles</p> <p>4.2%</p> <p>Free</p>		
ex 84.19	<p>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:</p> <p>ex 2. Other:</p> <p>Other than dish washing machines of the household type and bottling machines</p> <p>4.9%</p> <p>3.9%</p>		
ex 84.21	<p>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:</p>		

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	Mechanical appliances for projecting, dispersing or spraying liquids or powders, other than pneumatic machines	4.2%	Free
ex 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): ex 3. Other: ex Other than parts, pile-drivers and snow-ploughs: ex Self-propelled: Other than bulldozers, angledozers, graders and scrapers	3.6%	Free
ex 84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard: Other than parts	4.2%	Free

Tariff item number	Description of products	Rates of duty bound in existing schedule	Rates of duty to be bound
ex 84.45	<p>Machine-tools for working metal or metal carbides, not being machines falling within heading No. 84.49 or 84.50:</p> <p>1. Machine-tools whose function is to remove metal or metal carbides:</p> <p>ex(1) Of a kind operated by numerical control system:</p> <p>Profile milling machines (including die-sinking 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>ex Other than automatic lathes, multi-spindles, excluding those of bar type, equipped with not more than 6 spindles; surface grinding machines (other than those of rotary table type) with the maximum grinding length more than 3,000 mm; thread grinding machines; spur gear shapers, of pinion gear cutter type, with the maximum working diameter, not less</p>	4%	Free

Tariff item number	Description of products	Rates of duty bound in existing schedule	Rates of duty to be bound
	than 900 mm, and of rack cutter type, with the maximum working diameter not less than 1,200 mm, and spur gear grinding machines:		
	Lathes	5%	Free
	Boring machines	7.2%	Free
	Milling machines	5.7%	Free
	Grinding machines	7.2%	Free
	Gear cutting machines	7.2%	Free
	Gear finishing machines, n.e.s.	5.7%	Free
	Sharpening, trimming, trueing, polishing, lapping, dressing or surfacing machines and similar machines operating by means of abrasives or polishing products, n.e.s.	7.2%	Free
	Drilling machines	5.7%	Free
	Sawing (including friction or abrasive cutting off) machines	7.2%	Free
	Machine-tools operating by electro-erosion or other electric or electronic		

Tariff item number	Description of products	Rates of duty bound in existing schedule	Rates of duty to be bound
	processes; ultrasonic machine-tools	5.7%	Free
	Other than planers, reaming machines, and tapping or screw cutting machines	7.2%	Free
	ex(2) Other:		
	ex Lathes:		
	Automatic lathes, with multi spindles	4%	Free
	ex Other than engine lathes, with a swing over bed not less than 1,000 mm; auto- matic copying lathes; automatic lathes, with single spindle, of bar type and vertical lathes, with a table not less than 2,000 mm diameter:		
	Other than vertical lathes, with a table less than 2,000 mm in diameter	3.3%	Free
	Boring machines	5.4%	Free
	ex Milling machines:		
	Universal tool milling machines	5.4%	Free
	Profile milling machines (includ- ing die-sinking		

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	<p>machines), equipped with not more than 2 milling spindles, of a working surface less than 1.5m²</p> <p>ex Other than Planomillers:</p> <p>Profile milling machines (including die-sinking machines, but not including cam type machines), equipped with not less than 3 milling spindles, or of a working surface not less than 1.5m²</p> <p>Other than milling machines, knee type (excluding profile milling machines)</p> <p>ex Grinding machines:</p> <p>Internal grinding machines, with the maximum working diameter less than 200 mm, excluding those of centerless type</p> <p>Internal grinding machines, with the maximum working diameter not less than 200 mm</p>	<p>5.4%</p> <p>4.8%</p> <p>4.2%</p> <p>5.4%</p> <p>5.4%</p>	<p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p>

Tariff item number	Description of products	Rates of duty bound in existing schedule	Rates of duty to be bound
	<p>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</p> <p>ex Other than surface grinding machines, with the maximum grinding length not less than 2,000 mm but not more than 3,000 mm:</p> <p>Surface grinding machines:</p> <p>With the maximum grinding length more than 3,000 mm, excluding those of rotary table type</p> <p>Other</p> <p>Grinding machines other than internal grinding machines and thread grinding machines</p> <p>ex Gear cutting machines and gear finishing machines:</p>	<p>5.4%</p> <p>4.8%</p> <p>4.2%</p> <p>3.3%</p>	<p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p>

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	Vertical hobbing machines, single spindle, with a table not less than 700 mm in diameter	5.4%	Free
	ex Other:		
	Spur gear shapers	4.8%	Free
	Other than hobbing machines and spur gear grinding machines	4.2%	Free
	ex Other:		
	Honing machines for bore	5.4%	Free
	ex Other:		
	Reaming machines	4.9%	Free
	Other than broaching machines	3.3%	Free
	2. Other:		
	ex(1) Of a kind operated by numerical control system:		
	Shearing machines	7.2%	Free
	Other than presses, forging machines (including forging rolls) and stamping machines	4.2%	Free

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ex 84.52	ex(2) Other:		
	Presses, forming machines (excluding coiling or forming machines for spring), folding machines, flattening machines, shearing machines, punching machines, notching machines, bending machines and drawing machines	4.2%	Free
	Other than coiling or forming machines for spring and stamping machines	3.3%	Free
	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device:		
	2. Other:		
	(1) Cash registers, having function to work in electrical connection with central processing units of electronic digital automatic data processing machines and having function to work as individual machines	6%	Free
	ex(2) Other:		

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ex 84.54	<p>Electronic Bookkeeping and accounting machines</p> <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>	7.2%	Free
ex 84.59	<p>Other than duplicating machines and word processing machines</p> <p>Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter:</p> <p>7. Other machinery and mechanical appliances, and parts thereof:</p> <p>ex (1) Machinery and mechanical appliances:</p> <p>Other than dolomite throwing machines, automatic coil winding machines, closed type continuous margarine manufacturing machines, pellet feed making machines, pneumatic</p>	4.2%	Free

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	<p>machines, marine steering equipment, polymerization kettles, and machines and appliances for tobacco industry, for the animal or vegetable fats and oils industry, for treating wood, for treating metal or metal carbides, for public works, building or the like and for the rubber or artificial plastic material industries</p> <p>(2) Parts</p>	<p>4.8%</p> <p>4.2%</p>	<p>Free</p> <p>Free</p>
ex 84.61	<p>Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves:</p> <p>Other than valves for vehicles</p>	<p>3.6%</p>	<p>Free</p>
ex 84.63	<p>Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings:</p>		

Tariff item number	Description of products	Rates of duty bound in existing schedule	Rates of duty to be bound
	<p>ex 2. Other:</p> <p>Cam shafts, eccentric shafts and other transmission shafts (excluding cranks shafts) and cranks and parts thereof (other than those for motor vehicles)</p> <p>Bearing housings, plain shaft bearing, and parts thereof (other than those for motor vehicles)</p> <p>Clutches, shaft couplings, and parts thereof</p> <p>Other than cranks shafts, cam shafts, eccentric shafts and other transmission shafts, cranks, and parts thereof; bearing housing, plain shaft bearings and parts thereof; flywheels, pulleys, pulley blocks and parts thereof; marine reduction gear and reversing gear; parts of marine reduction gear, with shaft driven by the motor, capable of revolving not less than 10,000 rpm</p>	<p>4.2%</p> <p>4.2%</p> <p>4.2%</p> <p>4.2%</p>	<p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p>
ex 85.04	<p>Electric accumulators:</p> <p>Lead-acid accumulators:</p>		

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	With a nominal voltage of 6V or 12V	5.8%	Free
	Other	5.8%	4.6%
	Other electric accumulators	5.8%	4.6%
ex 85.11	Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric or laser-operated welding, brazing, soldering or cutting machines and apparatus:		
	1. Electric furnaces, ovens and induction and dielectric heating equipments and parts thereof	4.2%	Free
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems):		
	Apparatus for carrier current line systems	3.6%	Free
	Electronical telephonic and telegraphic switchboards and exchanges	5.7%	Free
	Telephonic switchboards and exchanges (other than those of electronic types), electrical line telephonic apparatus, n.e.s; parts equally suitable for use principally with		

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ex 85.15	electrical line telephonic and telegraphic apparatus and radiotelegraphic and radiotelephonic apparatus, etc.	4.2%	Free
	Other	3.6%	Free
	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:		
	ex 3. Radar apparatus:		
	Other than those for ships or aircraft (whether for mounting on the aircraft or on land)	3.6%	Free
	ex 4. Other machinery:		
	For aircraft, whether for mounting on the aircraft or on land	4%	Free

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	ex Other:		
	Other than television cameras and radio navigational aid apparatus and radio remote control apparatus	5.1%	Free
	5. Parts of machinery specified in 1, 2, 3 or 4 above	4.2%	Free
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	4.2%	Free
ex 85.18	Electrical capacitors, fixed or variable:		
	Electrical capacitors, other than electric power condensers	4.2%	Free
	Parts	4.2%	Free

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ex 85.19	<p>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, lamp-holders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels:</p> <p>ex 2. Other:</p> <p>Resistors</p> <p>Other than electro-magnetic switches and micro-switches</p>	<p>3.6%</p> <p>3.6%</p>	<p>2.9%</p> <p>Free</p>
ex 85.20	<p>Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps:</p> <p>ex 1. Filament lamps:</p> <p>Other than infra-red lamps</p>	<p>4.2%</p>	<p>3.4%</p>

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ex 85.21	<p>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 piezo-electric crystals; diodes, transistors and similar semiconductor devices; light emitting diodes; electronic microcircuits:</p> <p>ex 1. Thermionic valves and tubes:</p> <p>Other than cathode-ray tubes for television receivers and receiving tubes</p> <p>ex 3. Other:</p> <p>ex Parts:</p> <p>Other than those of photocells, diodes, transistors and similar semiconductor devices and integrated circuits</p>	<p>4.2%</p> <p>4.3%</p>	<p>Free</p> <p>Free</p>
ex 85.22	<p>Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter:</p> <p>Signal generators</p>	<p>4.2%</p>	<p>Free</p>

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	Other electrical appliances and apparatus (excluding particle accelerators)	3.6%	Free
	Parts (excluding those of particle accelerators)	3.6%	Free
ex 85.23	Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors:		
	ex 2. Those insulated or sheathed with synthetic rubber other than those specified in 1 above:		
	High-voltage cables for motor vehicles	7.2%	Free
ex 87.01	Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys:		
	2. Other	4.2%	Free
ex 87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09):		

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	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)	3%	Free
	3. Trucks, vans or lorries, other than those of track-laying type and shuttle cars	3%	Free
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	3%	Free
ex 90.07	Photographic cameras; photographic flashlight apparatus and flash-bulbs other than discharge lamps of heading No. 85.20: 1. Cameras (including obscura):		

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	<p>ex (2) For photo-engraving, X-rays, copying documents or for medical, dental or surgical purposes:</p> <p>Cameras for dental, medical or surgical purposes</p>	5.7%	2.3%
ex 90.09	Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers:		
	2. Other	6%	Free
ex 90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photo-copying apparatus (whether incorporating an optical system or of the contact type) and thermo-copying apparatus; screens for projectors:		
	ex 1. Apparatus and equipment, photographic or cinematographic, of a kind used for developing, printing and other treatment of sensitised materials; parts and accessories thereof:		

Tariff item number	Description of products	Rates of duty bound in existing schedule	Rates of duty to be bound
ex 90.13	Apparatus and equipments, used for developing, printing and other treatment of sensitised materials	4%	Free
	ex 2. Other:		
	Copying apparatus other than contact type photo-copying apparatus	4%	Free
	Parts and accessories of photo-copying apparatus or thermo-copying apparatus	2.7%	Free
	Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter; lasers other than laser diodes:		
	Optical appliances and instruments, and parts and accessories thereof, other than those for laboratory uses	5.7%	Free
	Lasers and parts and accessories thereof other than those for laboratory use	5.7%	Free

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ex 90.14	<p>Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; rangefinders:</p> <p>Meteorological, hydrological and geophysical instruments for laboratory uses; and parts and accessories thereof</p>	4.2%	Free
ex 90.17	<p>Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments):</p> <p>ex Electro-medical apparatus (excluding apparatus merely driven by electric motor), and parts and accessories thereof (excluding those for surgical use); needles, forceps, knives, hand saws, scissors and other hand-held instruments for surgical use and parts and accessories thereof:</p>		

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	Ultrasonic diagnostic equipment	5.8%	4.6%
	ex Dental instruments and appliances and parts and accessories thereof:		
	Other than electro-dental apparatus (excluding apparatus merely driven by electric motor); and parts and accessories thereof	5.8%	Free
	ex Other:		
	ex For surgical use:		
	Other than electro-medical apparatus (excluding apparatus merely driven by electric motor) and parts and accessories thereof	4.9%	Free
	Instruments and apparatus other than those for veterinary use and for surgical use; and parts and accessories thereof	4.9%	3.9%
ex 90.18	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus; breathing appliances (including gas masks and similar respirators):		

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	Appliances and apparatus for artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus	4.9%	Free
ex 90.19	Orthopaedic appliances, surgical belts, trusses and the like; splints and other fracture appliances; artificial limbs, eyes, teeth and other artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability:		
	Other than hearing aids, parts and accessories of hearing aids and artificial teeth	4%	Free
ex 90.20	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:		
	1. Apparatus based on the use of the radiations from radio-active substances; parts and accessories thereof	5.8%	4.6%

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	<p>ex 2. Other:</p> <p>ex For medical use:</p> <p>Computed tomo-graphic scanner</p> <p>Other</p>	<p>5.8%</p> <p>4.2%</p>	<p>Free</p> <p>3.4%</p>
ex 90.24	<p>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, (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic over-draught regulators), not being articles falling within heading No. 90.14:</p> <p>Instruments and apparatus for automatically controlling the flow, depth, pressure or other variables of liquids or gases and automatic temperature controlling apparatus</p>	<p>4.9%</p>	<p>Free</p>
ex 90.28	<p>Electrical measuring, checking, analysing or automatically controlling instruments and apparatus:</p> <p>ex 1. Described in Note 5(a) to this Chapter:</p> <p>ex Electronic type:</p>		

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	Other than voltmeters, ammeters, frequency measuring apparatus and frequency or period counters	4.9%	Free
	ex Other:		
	Other than voltmeters, ammeters and similar electrical indicating meters, frequency measuring apparatus, microwave measuring sets with a frequency range of not less than 1,000 MHz, noise level meters, electric field intensity meters, admittance bridges and impedance bridges	4.9%	Free
	2. Described in Note 5(b) to this Chapter	4.9%	Free
	3. Described in Note 5(c) to this Chapter	5.1%	Free
	ex 4. Described in Note 5(d) to this Chapter:		
	ex Electronic Type:		

Tariff item number	Description of products	Rates of duty bound in existing schedule	Rates of duty to be bound
92.12	Electronic instruments and apparatus, other than automatic voltage regulators and automatic regulators of temperature, liquid level or flow	4.9%	Free
	ex Other:		
	Electric instruments and apparatus, other than automatic regulators of temperature, liquid level or flow	4.9%	Free
	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 (2) Other:	4.8%	1.9%

Tariff item number	Description of products	Rates of duty bound in existing schedule	Rates of duty to be bound
	<p>A. Not more than 40 r.p.m. and not more than 20cm in diameter</p> <p>B. Not more than 40 r.p.m. and more than 20 cm in diameter</p> <p>C. More than 40 r.p.m. but not more than 50 r.p.m.</p> <p>D. More than 50 r.p.m.</p> <p>2. Matrices for the production of gramophone records (including record blanks)</p> <p>3. Other:</p> <p>(1) Recorded</p> <p>(2) Other:</p> <p>Tapes for sound-recording</p> <p>Other</p>	<p>26 yen/piece</p> <p>39 yen/piece</p> <p>16 yen/piece</p> <p>21 yen/piece</p> <p>4.2%</p> <p>4.2%</p> <p>4.2%</p> <p>3.6%</p>	<p>6.4% or 10 yen 40 sen/piece, whichever is the less</p> <p>15 yen 60 sen/piece</p> <p>6 yen 40 sen/piece</p> <p>8 yen 40 sen/piece</p> <p>1.7%</p> <p>1.7%</p> <p>Free</p> <p>Free</p>

Tariff item number	Description of products	Rates of duty bound in existing schedule	Rates of duty to be bound
ex 97.04	Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites):		
	ex 3. Other:		
	Other than bowling ball	3.6%	Free
ex 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	3.6%	Free
	2. Skis; parts and accessories thereof:		
	Skies	6.5%	2.4%
	Parts and accessories thereof	8%	2.4%
	ex 3. Other:		
	Golf requisites and parts and accessories thereof	3.6%	Free
	ex Other:		
	Lawn-tennis rackets, whether or not strung; metal bat	4.8%	Free

Tariff item number	Description of products	Rates of duty bound in existing schedule	Rates of duty to be bound
ex 98.03	<p>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:</p> <p>1. Fountain pens, stylograph pens and pencils, ball point pens and pencils, propelling pencils and sliding pencils:</p> <p>(1) With holders or caps, 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>	7.5%	Free

- 1/ The rate shall be effective until 31 March 1987.
- 2/ The rate shall be effective from 1 April 1987.
- 3/ The rate shall be effective from 1 April 1987 until 31 March 1988.
- 4/ The rate shall be effective from 1 April 1988.
- 5/ The rate shall be effective from 1 January 1988.