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Original: English

**1996 CHANGES IN THE HARMONIZED SYSTEM**

**Submission of Documentation**

**Schedule XXXVIII - Japan**

The following communication, dated 24 July 1995, has been received from the Permanent Mission of Japan.

1. Japan submits herewith a draft schedule<sup>1</sup> reflecting the 1996 amendments of the International Convention on the Harmonized Commodity Description and Coding System, to establish its consolidated schedule in loose-leaf format.

2. The documents submitted are as follows:

ANNEX I : Draft Consolidated Schedule in loose-leaf format

ANNEX II : Concordance Table between the Proposed and the Existing HS Items and Concordance Table between the Existing and the Proposed HS Items

ANNEX III : Import Statistics, by Country of Origin, in 1992, 1993 and 1994

ANNEX IV : Reference Table for the Relation between Import Statistics and Tariff Lines in the Existing and the Proposed Schedules

3. With regard to columns 1-3 of the draft schedule, the changes to the Marrakesh Schedule are shown in italic characters in accordance with the following guidelines:

(i) Where there is a modification to the product description of an HS heading (4-digits), the tariff item number of that heading and its product description are shown in italic characters.

(ii) Where a new HS 5-digit sub-heading (one-dash sub-heading indicated without tariff item number) is established or where there is a modification to the product description of such sub-heading, the product description of that sub-heading is shown in italic characters.

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<sup>1</sup>In English only

- (iii) Where a new sub-heading (HS 6-digits) is established, where there is a modification to the product description of such sub-heading or where the tariff item number of such sub-heading is changed, the tariff item number of the sub-heading and all the product description under that subheading are shown in italic characters.
- (iv) Where a sub-heading forms a tariff line and its rate of duty is changed, the tariff item number of that sub-heading and all the product description under that sub-heading as well as the rate of duty changed are shown in italic form, irrespective of whether there is a modification to the product description of that sub-heading.
- (v) Where a new national subdivision (more than HS 6-digits) is established or where there is a modification to the product description of a national subdivision, the tariff item number of the sub-heading to which the national subdivision belongs and all the product description under that sub-heading are shown in italic form.
- (vi) Where a national subdivision forms a tariff line and its rate of duty is changed, the tariff item number of the sub-heading to which that national subdivision belongs and the product description under that sub-heading as well as the rate of duty changed are shown in italic form, irrespective of whether there is a modification to the product description of that national subdivision.
- (vii) Where a product is transferred from one tariff line to another with its rate of duty changed but there is no modification to the product description of either of these tariff lines the tariff item number of the sub-heading to which the product has come to belong and all the description under that sub-heading as well as the rate of duty for the latter tariff line are shown in italic characters.

4. Column 4 is left blank, since it will contain the date of the legal instrument by which the new schedule will be established.

5. Columns 5-7 are also left blank, since the discussions on the contents of the consolidated schedule have not been finalized. Absence of indication in columns 5 and 7 does not mean that no WTO Members are granted the status of initial negotiating rights on any item.

6. The new consolidated loose-leaf schedule will become effective in accordance with the provisions stipulated in the Protocol or the Certification to which it is annexed. In case of the Certification, the date on which the new schedule will become effective will be indicated in the notification given by the Government of Japan to the Director-General of the World Trade Organization upon completion of internal procedures.

7. The Schedule replaces all prior schedules of Japan under GATT 1994.

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If no objection is notified to the Secretariat within ninety days from the date of this document, the changes to Schedule XXXVIII - Japan will be deemed to be approved and will be formally certified.