

JP/55

**GENERAL AGREEMENT ON TARIFFS AND TRADE**  
**ACCORD GÉNÉRAL SUR LES TARIFS DOUANIERS ET LE COMMERCE**

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**PROTOCOL**

**OF TERMS OF ACCESSION OF JAPAN TO THE  
GENERAL AGREEMENT ON TARIFFS AND TRADE**

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**PROTOCOLE**

**DES CONDITIONS D'ACCESSION DU JAPON A L'ACCORD  
GÉNÉRAL SUR LES TARIFS DOUANIERS ET LE COMMERCE**

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THE CONTRACTING PARTIES TO THE  
GENERAL AGREEMENT ON TARIFFS AND TRADE

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LES PARTIES CONTRACTANTES A L'ACCORD GENERAL  
SUR LES TARIFFS DOUANIERS ET LE COMMERCE

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PRO T O C O L

OF TERMS OF ACCESSION OF JAPAN TO THE  
GENERAL AGREEMENT ON TARIFFS AND TRADE

PRO T O C O L E

DES CONDITIONS D'ACCESSION DU JAPON A L'ACCORD  
GENERAL SUR LES TARIFFS DOUANIERS ET LE COMMERCE

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7 June 1955

Geneva

P R O T C C O L

OF TERMS OF ACCESSION OF JAPAN TO THE  
GENERAL AGREEMENT ON TARIFFS AND TRADE

The Governments which are contracting parties to the General Agreement on Tariffs and Trade (hereinafter called "present contracting parties" and the "General Agreement", respectively), and the Government of Japan,

HAVING REGARD to the results of the negotiations directed towards the accession of Japan to the General Agreement,

HAVE through their representatives agreed as follows:

1. (a) Upon the entry into force of this Protocol, Japan shall apply provisionally, and subject to the provisions of this Protocol:

- (i) Parts I and III of the General Agreement, and
- (ii) Part II of the General Agreement to the fullest extent not inconsistent with its legislation existing on the date of this Protocol.

(b) The obligations incorporated in paragraph 1 of Article I of the General Agreement by reference to Article III thereof and those incorporated in paragraph 2(b) of Article II by reference to Article VI shall be considered as falling within Part II of the General Agreement for the purpose of this paragraph.

(c) For the purposes of the General Agreement, the Schedule contained in Annex B upon its entry into force pursuant to paragraph 10 shall be regarded as a schedule to the General Agreement relating to Japan.

(d) So long as the status of any island referred to in Article 3 of the Treaty of Peace with Japan, of 8 September 1951, remains provisional under the terms of that treaty, the provisions of the General Agreement shall neither apply to such island nor require the modification of such treatment as is presently accorded by Japan to such island.

2. Upon the entry into force of this Protocol pursuant to paragraph 10 hereof, Japan shall become a contracting party as defined in Article XXXIII of the General Agreement.

3. Notwithstanding the provisions of paragraph 10, the concessions provided for in the schedule relating to any present contracting party and contained in Annex A to this Protocol shall not enter into force for that contracting party unless notification of the intention to apply these concessions has first been received by the Executive Secretary to the CONTRACTING PARTIES to the General Agreement (hereinafter called "the Executive Secretary") from that contracting party. Such concessions shall thereafter enter into force for that contracting party either on the date on which this Protocol first enters into force pursuant to paragraph 10 or on the thirtieth day following the day upon which such notification is received by the Executive Secretary, whichever is the later. Upon the entry into force of such concessions the appropriate schedule shall be regarded as a schedule to the General Agreement relating to that contracting party.

4. After the entry into force of this Protocol, Japan, or any present contracting party which has given the notification

referred to in paragraph 3, shall be free at any time to withhold or withdraw in whole or in part any concession provided for in the appropriate schedule contained in Annex A or B to this Protocol, in respect of which Japan or such contracting party determines that it was initially negotiated with a present contracting party which has not given such notification;

Provided that

- (i) the government withholding or withdrawing in whole or in part any such concession shall give notice to all contracting parties within thirty days after the date of such withholding or withdrawal and, upon request shall consult with any contracting party having a substantial interest in the product involved; and
- (ii) any concession so withheld or withdrawn shall be applied on and after the thirtieth day following the day upon which the government with which it was initially negotiated gives the notification referred to in paragraph 3.

5. (a) In each case in which Article II of the General Agreement refers to the date of that Agreement, the applicable date in respect of the schedules annexed to this Protocol shall be the date of this Protocol.

(b) In each case in which paragraph 6 of Article V, sub-paragraph 4(d) of Article VII, and sub-paragraph 3(c) of Article X of the General Agreement, refer to the date of that Agreement, the applicable date in respect of Japan shall be 24 March 1948.

(c) In the case of references in paragraph 11 of Article XVIII of the General Agreement to 1 September 1947 and 10 October 1947, the applicable dates in respect of Japan shall be 1 March 1955 and 1 May 1955, respectively.

(d) In the case of the date in paragraph 1 of Article XXVIII of the General Agreement, the applicable date in respect of the schedules annexed to this Protocol shall be 1 January 1958.

6. (a) The provisions of the General Agreement to be applied by Japan shall be those contained in the text annexed to the Final Act of the Second Session of the Preparatory Committee of the United Nations Conference on Trade and Employment as rectified, amended, supplemented, or otherwise modified by such instruments as may have become effective by the day on which this Protocol is signed by Japan.

(b) The signature of this Protocol by Japan shall constitute an acceptance of the rectifications, amendments, supplementations or other modifications of the General Agreement provided for in any instruments which have been drawn up by the CONTRACTING PARTIES and opened for acceptance, but which have not become effective at the time this Protocol is signed by Japan, as well as the Declaration of 10 March 1955 on the Continued Application of Schedules to the General

Agreement, such acceptance to take effect when Japan becomes a contracting party; Provided that such signature shall not constitute acceptance of the three Protocols of Amendment to the General Agreement or the Agreement on the Organization for Trade Cooperation which were drawn up by the CONTRACTING PARTIES at their Ninth Session.

7. Japan, following signature of this Protocol, shall be free to withdraw its provisional application of the General Agreement and such withdrawal shall take effect on the sixtieth day following the day on which written notice of such withdrawal is received by the Executive Secretary.

8. (a) Japan, after having signed this Protocol and not having given notice of withdrawal under paragraph 7, may, on or after the day on which the General Agreement enters into force pursuant to Article XXVI thereof, accede thereto upon the applicable terms of this Protocol by deposit of an instrument of accession with the Executive Secretary. Such accession shall take effect on the thirtieth day following the day of the deposit of the instrument of accession.

(b) Accession to the General Agreement pursuant to sub-paragraph (a) shall, for the purpose of paragraph 2 of Article XXXII of that Agreement, be regarded as acceptance of the Agreement pursuant to paragraph 3 of Article XXVI thereof.

9. (a) This Protocol shall be deposited with the Executive Secretary and shall be open for signature at the Headquarters of the CONTRACTING PARTIES in Geneva from 7 June 1955 until 31 December 1955.

(b) The Executive Secretary shall promptly furnish a certified copy of this Protocol and a notification of each signature thereto, of a deposit of an instrument of accession under paragraph 8(a) and of each notification or notice under paragraph 3 or 7, to each contracting party and to Japan.

(c) The Secretary-General of the United Nations is authorized to register this Protocol in accordance with Article 102 of the Charter of the United Nations.

10. This Protocol shall enter into force on the thirtieth day after:

- (a) Japan shall have signed this Protocol, and
- (b) favourable votes have been received from two-thirds of the governments which are then contracting parties to a decision for the accession of Japan to the General Agreement under the terms of this Protocol.

11. The date of this Protocol shall be 7 June 1955.

DONE at Geneva, in a single copy in the English and French languages, both texts authentic except as otherwise specified in schedules annexed hereto.

## PROTOCOLE

### DES CONDITIONS D'ACCESSION DU JAPON A L'ACCORD GENERAL SUR LES TARIFS DOUANIERS ET LE COMMERCE

Les Gouvernements qui sont parties contractantes à l'Accord général sur les Tarifs douaniers et le Commerce (dénommés ci-après respectivement "les parties contractantes actuelles" et "l'Accord général"), et le Gouvernement du Japon,

CONSIDERANT les résultats des négociations engagées en vue de l'accession du Japon à l'Accord général,

SONT CONVENUS, par l'entremise de leurs représentants, des dispositions suivantes:

1. a) A compter du jour où le présent Protocole entrera en vigueur, le Japon appliquera à titre provisoire et sous réserve des dispositions du présent Protocole:

- i) les Parties I et III de l'Accord général,
- ii) et la Partie II de l'Accord général, dans toute la mesure compatible avec sa législation en vigueur à la date du présent Protocole.

b) Les obligations inscrites au paragraphe premier de l'article premier de l'Accord général par référence à l'article III dudit Accord, et celles qui sont inscrites à l'alinéa b) du paragraphe 2 de l'article II par référence à l'article VI, seront considérées comme entrant dans le cadre de la Partie II de l'Accord général aux fins d'application du présent paragraphe.

c) Aux fins d'application de l'Accord général, la liste qui figure à l'annexe B sera considérée, dès son entrée en vigueur conformément au paragraphe 10 du présent Protocole, comme liste du Japon annexée à l'Accord général.

d) Tant que le statut d'une île visée à l'article 3 du Traité de paix avec le Japon, en date du 8 septembre 1951, restera provisoire, conformément aux dispositions du Traité, les dispositions de l'Accord général ne seront pas applicables à cette île et n'entraîneront pas de modification du traitement que le Japon lui accorde actuellement.

2. A compter du jour où le présent Protocole entrera en vigueur conformément au paragraphe 10 dudit Protocole, le Japon deviendra partie contractante au sens de l'article XXXII de l'Accord général.

3. Nonobstant les dispositions du paragraphe 10, les concessions reprises dans la liste d'une partie contractante actuelle et qui figurent à l'annexe A du présent Protocole n'entreront pas en vigueur dans le cas de ladite partie contractante à moins que le Secrétaire exécutif des PARTIES CONTRACTANTES à l'Accord général (ci-après dénommé "le Secrétaire exécutif") n'ait préalablement reçu de cette partie contractante notification de son intention d'appliquer ces concessions. Par la suite, ces concessions entreront en vigueur dans le cas de ladite partie contractante, soit à la date à laquelle le présent Protocole entrera initialement en vigueur conformément au paragraphe 10, soit le trentième jour qui suivra celui où la notification aura été reçue par le Secrétaire exécutif; seule la plus tardive de ces deux dates sera prise en considération. Dès l'entrée en vigueur de ces concessions, la liste correspondante sera considérée comme liste de la partie contractante en question annexée à l'Accord général.

4. Après l'entrée en vigueur du présent Protocole, le Japon ou toute partie contractante actuelle qui aura adressé au Secrétaire

exécutif la notification visée au paragraphe 3 aura, à tout moment, la faculté de suspendre ou de retirer, en totalité ou en partie, toute concession reprise dans la liste correspondante qui figure à l'annexe A ou à l'annexe B du présent Protocole, motif pris que cette concession aurait été négociée primitivement avec une partie contractante actuelle qui n'aurait pas adressé la notification au Secrétaire exécutif.

Toutefois,

- i) le gouvernement qui suspendra ou retirera, en totalité ou en partie, une concession de cette nature, en informera toutes les parties contractantes dans les trente jours qui suivront la date de cette suspension ou de ce retrait; il entrera en consultations, s'il y est invité, avec toute partie contractante intéressée de façon substantielle au produit en cause;
- ii) toute suspension ou tout retrait ainsi effectué cessera d'être appliqué à compter du trentième jour qui suivra celui où le gouvernement avec lequel la concession aurait été primitivement négociée effectuera la notification visée au paragraphe 3.

5. a) Dans chaque cas où l'article II de l'Accord général mentionne la date dudit Accord, la date applicable en ce qui concerne les listes annexées au présent Protocole sera celle du présent Protocole.

b) Dans chaque cas où le paragraphe 6 de l'article V, l'alinéa d) du paragraphe 4 de l'article VII et l'alinéa c) du paragraphe 3 de l'article X de l'Accord général mentionnent la date dudit Accord, la date applicable en ce qui concerne le Japon sera le 24 mars 1948.

c) Dans les cas pour lesquels le paragraphe 11 de l'article XVIII de l'Accord général mentionne le 1er septembre 1947 et le 10 octobre 1947, les dates applicables en ce qui concerne le Japon seront respectivement le 1er mars 1955 et le 1er mai 1955.

d) Dans le cas de la date mentionnée au paragraphe premier de l'article XXVIII de l'Accord général, la date applicable en ce qui concerne les listes annexées au présent Protocole sera le 1er janvier 1958.

6. a) Les dispositions de l'Accord général qui devront être appliquées par le Japon seront celles qui figurent dans le texte annexé à l'Acte final de la deuxième session de la Commission préparatoire de la Conférence des Nations Unies sur le Commerce et l'Emploi, telles que ces dispositions auront été rectifiées, amendées, complétées ou autrement modifiées par les instruments qui seront éventuellement entrés en vigueur le jour où le présent Protocole sera signé par le Japon.

b) La signature du présent Protocole par le Japon portera acceptation des rectifications, amendements, adjonctions ou autres modifications de l'Accord général prévus dans tous instruments dressés par les PARTIES CONTRACTANTES et ouverts à l'acceptation, mais qui ne seraient pas entrés en vigueur au moment où le présent Protocole sera signé par le Japon, ainsi que de la Déclaration du 10 mars 1955 relative au maintien en vigueur des listes

annexées à l'Accord général; ladite acceptation prendra effet lorsque le Japon deviendra partie contractante. Toutefois, la signature du présent Protocole ne portera pas acceptation des trois protocoles d'amendement à l'Accord général ni de l'Accord instituant l'Organisation de Coopération commerciale qui ont été établis par les PARTIES CONTRACTANTES lors de leur neuvième session.

7. Il sera loisible au Japon, après la signature du présent Protocole, de mettre fin à l'application provisoire de l'Accord général et cette dénonciation prendra effet à l'expiration d'un délai de soixante jours à compter de celui où le Secrétaire exécutif en aura reçu le préavis écrit.

8. a) Le Japon, après avoir signé le présent Protocole et s'il n'a pas adressé la notification de dénonciation visée au paragraphe 7 ci-dessus, pourra, à partir du jour où l'Accord général entrera en vigueur conformément à l'article XXVI dudit Accord, accéder audit Accord aux conditions applicables fixées dans le présent Protocole en déposant un instrument d'accession auprès du Secrétaire exécutif. Cette accession prendra effet le trentième jour qui suivra celui du dépôt de l'instrument d'accession.

b) L'accession à l'Accord général conformément à l'alinéa a) ci-dessus sera considéré, aux fins d'application du paragraphe 2 de l'article XXXII dudit Accord, comme une acceptation de l'Accord aux termes du paragraphe 3 de l'article XXVI de celui-ci.

9. a) Le présent Protocole sera déposé auprès du Secrétaire exécutif; il sera ouvert à la signature au siège des PARTIES CONTRACTANTES, à Genève, du 7 juin 1955 au 31 décembre 1955.



b) Le Secrétaire exécutif transmettra promptement à chacune des parties contractantes et au Japon copie certifiée conforme du présent Protocole; il leur notifiera promptement chaque signature qui y sera apposée, le dépôt d'un instrument d'accession conformément à l'alinéa a) du paragraphe 8 et chaque notification ou préavis adressés conformément au paragraphe 3 ou au paragraphe 7.

c) Le Secrétaire général des Nations Unies est autorisé à enregistrer le présent Protocole conformément aux dispositions de l'article 102 de la Charte des Nations Unies.

10. Le présent Protocole entrera en vigueur trente jours après:

- a) que le Japon aura signé le présent Protocole,
- b) et qu'une décision concernant l'accession du Japon à l'Accord général conformément au présent Protocole aura recueilli les deux tiers des voix des gouvernements qui seront alors parties contractantes.

11. Le présent Protocole portera la date du 7 juin 1955.

FAIT à Genève en un seul exemplaire, en langues française et anglaise, les deux textes faisant également foi, sauf dispositions contraires des listes ci-annexées.

For the Commonwealth  
of Australia

Pour le Commonwealth  
d'Australie

For the Republic  
of Austria

Pour la République  
d'Autriche

For the Kingdom  
of Belgium

Pour le Royaume  
de Belgique

For the United States  
of Brazil

Pour les États-Unis  
du Brésil

For the Union  
of Burma

Pour l'Union  
Birmane

For Canada

Pour le Canada

L. D. Wilgress

For Ceylon

Pour Ceylan

For the Republic  
of Finland

Pour la République  
de Finlande

H. v. Knorring

For the Republic  
of Chile

Pour la République  
du Chili

For the French  
Republic

Pour la République  
Française

For the Republic  
of Cuba

Pour la République  
de Cuba

For the Federal Republic  
of Germany

Pour la République  
Fédérale d'Allemagne

For the Czechoslovak  
Republic

Pour la République  
Tchécoslovaque

For the Kingdom  
of Greece

Pour le Royaume  
de Grèce

For the Kingdom  
of Denmark

Pour le Royaume  
de Danemark

For the Republic  
of Haiti

Pour la République  
d'Haiti

H. E. Kastoft

For the Dominican  
Republic

Pour la République  
Dominicaine

For India

Pour l'Inde

For the Republic  
of Indonesia

Pour la République  
d'Indonésie

For the Republic  
of Nicaragua

Pour la République  
de Nicaragua

For the Republic  
of Italy

Pour la République  
d'Italie

For the Kingdom  
of Norway

Pour le Royaume  
de Norvège

Notarangeli

AD REFERENDUM

For the Grand-Duchy  
of Luxemburg

Pour le Grand-Duché  
de Luxembourg

For Pakistan

Pour le Pakistan

For the Kingdom of  
the Netherlands

Pour le Royaume  
des Pays-Bas

For Peru

Pour le Pérou

Jorge Guerinoni

For New Zealand

Pour la Nouvelle-Zélande

For the Federation of  
Rhodesia and  
Nyasaland

Pour la Fédération de  
la Rhodésie et  
du Nyassaland

For the Kingdom  
of Sweden

Nils Montan

Pour le Royaume  
de Suède

For the Republic  
of Uruguay

Marcos Brondi

Pour la République  
d'Uruguay

Ad. referendum

For the Republic  
of Turkey

Pour la République  
de Turquie

For Japan

Pour le Japon

Toru Haguiwara

For the Union of  
South Africa

Pour l'Union  
Sud-Africaine

Certified true copy:

Copie certifiée conforme:

E. Wyndham White

Executive Secretary

Secrétaire exécutif

For the United Kingdom  
of Great Britain and  
Northern Ireland

Pour le Royaume-Uni  
de Grande-Bretagne  
et d'Irlande du Nord

For the United States  
of America

Pour les Etats-Unis  
d'Amérique

Samuel C. Maugh

8 June 1955

ANNEX B

SCHEDULE OF TARIFF CONCESSIONS OF JAPAN

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ANNEXE B

LISTE DES CONCESSIONS TARIFAIRES DU JAPON

SCHEDULE XXXVIII - JAPAN

This schedule is authentic only in the English language.

PART I

Most-Favoured-Nation Tariff

NOTE: "n.o.p.f." used in this Schedule represents and means "not otherwise provided for".

Tariff Item Number	Description of Products	Rate of Duty
ex 209	Indian corn, unmilled, for feeding purposes	10%
ex 211	Seeds of leguminous plants: ex 1. Soya beans and "Azuki" beans (Phaseolus subtrilobata)	10%
	4. Other, excluding those for medicinal purposes	10%
213	Sesame seed	Free
216	Linseed	Free
219	Cotton seed	Free
ex 221	Oil seeds or beans, n.o.p.f.:	
	Kapok seed	Free
ex 223	Beet seed	Free
ex 224	Clover seed	Free
ex 301	Vegetables, sea weeds (edible), fruits and nuts:	

SCHEDULE XXXVIII - JAPAN

Part I - (continued)

Tariff Item Number	Description of Products	Rate of Duty
ex 301 (con.)	ex 1. Added with sugar, molasses, syrup or honey:  Maraschino-cherries and pine-apples, canned, bottled or potted  Cherries, excluding maraschino-cherries, peaches and pears, canned, bottled or potted	25%  30%
	2. Other:	
	ex A. Canned, bottled or potted:	
	Asparagus, in airtight container, and cherries	20%
	Green peas and tomatoes	25%
	B. Other:	
	ex b. Lemons and limes, fresh	10%
	Grapes, dried, including "raisin Corinth seedless"	10%
	Figs, dried	15%
ex 308	Pepper seeds	20%
ex 314	Grape sugar, refined	25%
	<u>NOTE</u> : "Refined" referred to above shall include the concepts both in chemical and technical sense.	
315	Honey	30%
ex 316	Confectioneries and cakes:	
	Chocolate confectioneries, and chewing gum	35%
	Candy and other sugar confectioneries	35%

- 2 -  
SCHEDULE XXXVIII - JAPAN

Part I - (continued)

Tariff Item Number	Description of Products	Rate of Duty
ex 320	Fruit juices and syrups:  ex 1. Fruit juices, sugared, not over 10% by weight of cane sugar, naturally and artificially contained  ex 2. Fruit juices, not sugared, not over 10% by weight of cane sugar, naturally contained	30%  25%
321	Sauces	20%
327	Condensed milk, including those powdered	30%
333	Base of blended flavours, in solid, paste or liquid form for the preparation of non-alcoholic beverage, excluding those containing sugar and those otherwise provided for:  Instant coffee (soluble coffee)  Coffee extracts, coffee essences and similar preparations containing coffee  Other	25%  30%  27.5%
336	Beer	40%
339	Alcoholic liquors, n.o.p.f.:	
	Bourbon whisky and rye whisky	45%
	<u>Provided</u> that the container is labelled to indicate the commercial identification of the product, and that the label is approved by the Government or a Government instrumentality of the country of origin.	
	Rum	45%
	Distilled alcoholic liquors, excluding whisky, cognac, brandy, liqueur and rum	50%

Part I - (continued)

Tariff Item Number	Description of Products	Rate of Duty
ex 341	<p>Foods and beverages, n.o.p.f.:</p> <p>ex 1. Added with sugar:</p> <p style="padding-left: 40px;">Foods the largest single ingredient of which is sugar by weight</p> <p>ex 2. Skimmed milk, evaporated, condensed, and dried</p> <p><u>NOTE</u> : Skimmed milk, dried, used for school lunch for children of primary schools, schools for the blind and the deaf, or the disabled and nurseries shall be exempted from customs duty.</p> <p style="padding-left: 40px;">Japan reserves the right to change the procedures established for the duty-exempt treatment accorded under the Customs Tariff Law No. 54, 1910 as amended by Law No. 42, 1954 and as implemented by Cabinet Order No. 151, 1953 as amended by Cabinet Order No. 155, 1954; provided that such changes shall not result in nullification or any impairment of the concession.</p> <p>Tomato paste and tomato puree, in airtight containers:</p> <p><u>NOTE</u> : Tomato paste and tomato puree in airtight containers, when used at a bonded manufacturing warehouse for the manufacture of canned fish or shell fish for</p>	<p style="text-align: center;">35%</p> <p style="text-align: center;">25%</p> <p style="text-align: center;">20%</p>

Part I - (continued)

Tariff Item Number	Description of Products	Rate of Duty
ex 341 (con.)	<p>export, and re-exported shall be exempted from customs duty in accordance with the provisions of the Customs Law No. 61, 1954.</p> <p>Vegetable soups and vegetable juices, in airtight containers</p>	<p style="text-align: center;">20%</p>
ex 403	<p>Hides and skins, n.o.p.f.:</p> <p style="padding-left: 40px;">Bovine cattle hides, calf skins and kip skins, undressed</p>	<p style="text-align: center;">Free</p>
ex 404	<p>Leathers and tanned skins:</p> <p>1. Of bull, ox, cow, buffalo, horse, swine, sheep or goat:</p> <p style="padding-left: 40px;">ex B. Dyed or coloured, of bull, ox, cow, calf and horse, excluding roller leather</p>	<p style="text-align: center;">20%</p>
425	Sponges	<p style="text-align: center;">10%</p>
ex 501	<p>Volatile oils, vegetable:</p> <p>1. Aromatic; mixtures of two or more volatile aromatic oils shall be regarded as "compound perfume or compound flavour".</p> <p style="padding-left: 40px;">ex A. Bergamot oil, cedar oil, citronella oil, lemon oil and orange oil</p> <p style="padding-left: 40px;">ex C. Spearmint oil</p> <p style="padding-left: 80px;">Peppermint oil</p> <p>2. Other:</p> <p style="padding-left: 40px;">ex B. Pine oil</p>	<p style="text-align: center;">Free</p> <p style="text-align: center;">10%</p> <p style="text-align: center;">15%</p> <p style="text-align: center;">5%</p>
504	Olive oil	<p style="text-align: center;">Free</p>



## Part I - (continued)

Tariff Item Number	Description of Products	Rate of Duty
508	Cotton seed oil <u>NOTE</u> : Cotton seed oil to be used for the manufacture of canned fish or shell fish for export shall be exempted from customs duty. Japan reserves the right to change the procedures established for the duty-exempt treatment accorded under the Customs Tariff Law No. 54, 1910 as amended by Law No. 42, 1954 and as implemented by Cabinet Order No. 155, 1954; provided that such changes shall not result in nullification or any impairment of the concession.	10%
ex 515	Animal fats: 1. Beef tallow ex 2. Lard	5% 5%
ex 519	Hydrocarbon oils, n.o.p.f.: 2. Other, including those containing oils or fats, vegetable or animal, soap, alcohol, etc.: ex B. Lubricating oil, cutting oil, insulating oil, and liquid paraffin Grease Petrolatum of darker colour than light yellow	22.5% 22.5% 22.5%
520	Vaseline	10%
ex 521	Paraffin wax: 2. Other	15%

## SCHEDULE XXXVIII - JAPAN

## Part I - (continued)

Tariff Item Number	Description of Products	Rate of Duty
ex 526	Toilet soap, laundry soap, medicated soap, and other detergents, consisting chiefly of soap ingredients : ex 2. Laundry soap	20%
ex 527	Oils, fats and waxes, n.o.p.f.: Tall oil Shortening Polishing wax	10% 15% 15%
ex 528	Manufactures of oil, fat and wax, n.o.p.f.: Polishing wax	20%
ex 603	Nutmeg	Free
ex 604	Derris root, including cube	Free
ex 606	Coca leaves	Free
ex 607	Cassia bark and cinnamon bark	Free
ex 615	Galls, betel nuts, oak bark and other vegetable materials containing tannin: Mangrove bark, dividivi and tara	Free
ex 619	Crude india-rubber, crude gutta-percha and substitutes thereof, excluding synthetic rubber: Crude india-rubber, india-rubber latex and crude gutta-percha	Free
620	Rosin	5%
ex 621	Gum arabic, shellac and other resins, n.o.p.f., excluding those for medicinal purposes : Gum copal and gum damar	Free

Part I - (continued)

Tariff Item Number	Description of Products	Rate of Duty
ex 622	Gelatine for photographic purposes	10%
626	Boric acid	7.5%
630	Oxalic acid	15%
ex 633	Carbolic acid, refined	20%
	<b>NOTE :</b> "Refined" referred to above shall include the concepts both in chemical and technical sense.	
ex 639	Nitrate of soda, including Chile salt-peter:	
	ex 2. Natural	Free
ex 640	Borate of soda, refined	Free
	<b>NOTE :</b> "Refined" referred to above shall include the concepts both in chemical and technical sense.	
ex 642	Saltpeter (nitrate of potash), natural	Free
650	Peroxide of hydrogen	15%
ex 655	Acetone	20%
661	Chloroform	20%
ex 662	Hydrosulphite and similar reducing agents excluding rongalite	15%
665	Cellulose acetate	27.5%
ex 666	Synthetic resins (only those used as materials), n.o.p.f.:	
	1. Of vinyl chloride series and vinyl acetate series	22.5%
667	Synthetic rubber	Free

SCHEDULE XXXVIII - JAPAN

Part I - (continued)

Tariff Item Number	Description of Products	Rate of Duty
669	Rubber accelerators and rubber antioxidants	25%
ex 670	Coal-tar distillates and other substances chemically identical therewith, n.o.p.f.:	
	Toluene	5%
ex 671	Chemical products derived from coal-tar distillates and other substances chemically identical therewith, excluding drugs and medicines and those as elsewhere specified:	
	Diethoxyl-p-nitro-phenyl-thio-phosphate for insecticide, salicylic acid, ortho-toluidine and chlorophenol	20%
ex 674	Penicillin and streptomycin	17.5%
ex 683	Perfumes and flavours, artificial or compound:	
	Artificial flavours, including artificial flavouring extracts	25%
684	Dentifrices and the like	15%
ex 685	Cosmetics and perfumery:	
	ex 2. Lipsticks, rouges, and cream excluding shaving cream	35%
	ex 3. Toilet powder	35%
	ex 4. Other, excluding shaving preparations	35%
ex 695	Drugs, chemicals, medicines and compounds or preparations thereof, n.o.p.f.:	
	Tetraethyl lead	10%
	Aluminium hydroxide	15%
	Vitamins and vitamin preparations	15%

## Part I - (continued)

Tariff Item Number	Description of Products	Rate of Duty
ex 695 (con.)	Diethylaminoacet- 2.6 - xylidide	17.5%
	Antibiotics:	
	Aureomycin	17.5%
	Other	20%
	All the following	20%
	Acetonitrile	
	Propyl alcohol	
	Triethylene glycol	
	Polyethylene glycol	
	Propylene glycol	
	Sorbitol	
	Sorbose	
	Furfural	
	Naphthenic acid	
	Acetyl salicylic acid	
	Methionine	
	2-amino pyrimidine	
	Lecithin	
	Cortison acetate	
	Testosterone	
ex 703	Natural dyes, n.o.p.f.:	
	Butter dyes	Free
ex 712	Sulphide of zinc	10%
715	Titanium oxide	15%
719	Carbon black	20%
720	Colour lakes	25%
ex 723	Coal-tar, pitch, asphalt, and manufactures thereof used in construction or repair of roads:	

## Part 1 - (continued)

Tariff Item Number	Description of Products	Rate of Duty
ex 723 (con.)	Gilsonite	Free
ex 725	Ink :	
	1. Printing :	
	A. Liquid or paste :	
	A-1. Each weighing more than 10 kilograms including the container:	
	ex b. Alkali bluetoner	17.5%
	ex A-2. Alkali bluetoner weighing not more than 10 kilograms including the container	17.5%
ex 729	Varnish, pyroxylin lacquer, and coating containing synthetic resin, n.o.p.f.:	
	Cellulose lacquers and varnish	22.5%
	Synthetic resin lacquers	25%
ex 730	Paint:	
	Prepared paints, excluding enamel paints and ship's bottom paints	15%
ex 733	Dyes and pigments, n.o.p.f.:	
	Pearl essence	10%
	Ceramic colours	15%
ex 801	Cellulose pulp:	
	Sulphite paper pulp, sulphite rayon pulp, kraft paper pulp and kraft rayon pulp	5%
ex 802	Cotton, ginned	Free
ex 806	Flax, China grass or ramie, hemp, jute or other vegetable fibers, n.o.p.f.:	
	Kapok fiber and sisal fiber	Free

## Part I - (continued)

Tariff Item Number	Description of Products	Rate of Duty
ex 814	Sheep's wool, goat's hair and camel's hair, including those carded or combed: Alpaca hair	Free
ex 822	Artificial fibers, consisting of fibers of any length, including thrown fibers, not exceeding 5 grams per 10 meters: ex 1. Synthetic fiber yarn and synthetic fiber thread	25%
ex 907	Fabrics consisting of one or more artificial fibers: ex 1. Fabrics consisting wholly of synthetic fibers or mixed with acetyl cellulose fibers, exceeding 30.48 centimeters in width, excluding pile fabrics, towelling fabrics, lace fabrics, netted fabrics, figured fabrics, gauze, tire cord fabrics and the like	22.5%
ex 1011	Hats and caps (men's or women's), and hat bodies: 2. Other : A. Of felt	25%
ex 1012	Boots, shoes and other footwear: ex 2. Boots and shoes of leather (including leather sole canvas shoes), including those with rubber or composition sole	30%
ex 1015	Buckles, snaps, hooks, eyes, or similar devices for fixing purposes, excluding those made of, or combined with precious metals, metals coated with precious metals, precious stones, semi-precious stones, pearls, coral, elephant's ivory or tortoise shell: Slide fasteners	15%

## Part I - (continued)

Tariff Item Number	Description of Products	Rate of Duty
ex 1016	Jewelry worn on person (only those combined or trimmed with precious metals, metals coated with precious metals, precious stones, semi-precious stones, pearls, coral, elephant's ivory or tortoise shell): Combined or trimmed with gold, value of the gold less than 80% of the total value Combined or trimmed with silver and platinum group metals	50%
ex 1017	Clothing and accessories or parts thereof n.o.p.f.: ex 1. Consisting wholly or partly of fur or feather, or combined or trimmed with precious metals, metals coated with precious metals, precious stones, semi-precious stones, pearls, coral, elephant's ivory or tortoise shell: Combined or trimmed with gold, value of the gold less than 80% of the total value Combined or trimmed with silver and platinum group metals Dresses, suits and overcoats, wool or mixed with other fibers, other than knitted 2. Other: ex A. Dresses, suits and overcoats, wool or mixed with other fibers, embroidered, other than knitted	50%
		40%
		30%

SCHEDULE XXXVIII - JAPAN

Part I - (continued)

Tariff Item Number	Description of Products	Rate of Duty
ex 1017 (con.)	ex B. Dresses, suits and over-coats, not used, wool or mixed with other fibers, other than knitted	25%
1108	Wall paper	10%
1109	Paper board, weighing more than 300 grams per square meter	10%
1111	Tissue paper, excluding such that weighs more than 30 grams per square meter and is not provided for elsewhere	15%
1127	Carbon paper	15%
ex 1137	Books, copy books, drawing books, music, newspapers, magazines and other printed matters, n.o.p.f.: Printed books, printed pamphlets, and periodicals	Free
1142	Manufactures of paper, n.o.p.f.	15%
ex 1204	Emery sands and corundum sands, including powders thereof	Free
1206	Metal polishes, n.o.p.f.	10%
ex 1211	Precious stones: ex 1. Formed to be used for mechanical or industrial purposes, except diamonds	5%
ex 1213	Stones and manufactures thereof, n.o.p.f.: 2. Other: ex B. Marble, polished slabs or manufactures	15%

Part I - (continued)

Tariff Item Number	Description of Products	Rate of Duty
ex 1216	Asbestos and manufactures thereof, n.o.p.f.: ex 2. Asbestos manufactures other than those in the form of yarn, thread, cord, rope and board	15%
ex 1221	Gypsum : 1. Uncalcined	Free
ex 1224	Clay : Acid japanese clay	Free
ex 1227	Coal, including lignite and peat: Bituminous coal, containing ash not over 8% of the dry weight	Free
ex 1228	Petroleum cokes	5%
ex 1232	Dolomite and magnesite, including calcined: Magnesia clinker	Free
ex 1233	Minerals and manufactures thereof, n.o.p.f.: ex 1. Unworked, including those powdered only or calcined only: Diatomaceous earth ex 2. Welding flux High temperature refractory cements, bonding mortars and other refractory construction materials	Free 20% 18%
ex 1301	Bricks, excluding cement bricks: Fire bricks or acid resisting bricks	10%
ex 1304	Fireproof manufactures of clay, n.o.p.f.: Refractory construction materials	10%

## Part I - (continued)

Tariff Item Number	Description of Products	Rate of Duty
1314	Glass for spectacles, cast or cut	15%
ex 1321	Glass fiber, glass wool and manufactures thereof: Fabrics of spun glass, exceeding 30.48 centimeters in width	20%
ex 1323	Glass manufactures, n.o.p.f.: 2. Other: ex B. Glass tumblers, stemware and other drinking glasses	10%
ex 1401	Metal ores (including those calcined), matte, bottom and slag: Copper ore, molybdenum ore and concentrates thereof, antimony ore and bauxite	Free
ex 1405	Iron and steel, excluding special steel as specified elsewhere: 1.. Lumps, ingots, blooms, billets and slabs: ex D. Sponge iron	12.5%
	ex 2. Bars or rods including those in the shape of T, angle, etc., in section: Sheet pile	15%
	ex 5. Plates and sheets: Not exceeding 0.9 millimeters in thickness, not coated with metal Tinned	15% 15%
	ex 7. Hoops and bands: Cold rolled, carbon contents not less than 0.75% by weight	15%

## Part I - (continued)

Tariff Item Number	Description of Products	Rate of Duty
ex 1405 (con.)	ex 8. Wire ropes, twisted wires and barbed wires: Wire rope, 70 millimeters or more in diameter	15%
	ex 9. Pipes and tubes, n.o.p.f.: Welded or drawn, not coated with metal Cast	15% 15%
ex 1410	Copper: ex 2. Blister copper bar <u>NOTE</u> : Converter products cast into bar	10%
ex 1419	Brass and bronze: ex 2. Bars and rods Pipes and tubes, not coated with metal	15% 15%
ex 1501	Nails, wood screws, bolts, nuts, rivets and the like, excluding those made of, or combined or coated with precious metals: ex 1. Of iron or steel: Horse shoe nails	15% 15%
ex 1503	Metal nets or nettings: 1. Woven: A. Of copper, brass or bronze, excluding those woven endless	20%
ex 1510	Gas holders, tanks for liquid, or parts thereof, (of iron or steel): Waterless piston type gas holders	15%
1511	Cylinders for filling of compressed gas, of iron or steel	15%

SCHEDULE XXXVIII - JAPAN

Part I - (continued)

Tariff Item Number	Description of Products	Rate of Duty
ex 1518	Cocks and valves, excluding those made of, or combined or coated with precious metals: 2. Other: A. Of iron or steel ex B. Of copper, brass or bronze	15% 15%
ex 1522	Cutting tools used in or with machines for cutting metals, wood and other hard materials, hand tools, tools for machines and hand implements, and agricultural implements, and parts thereof, n.o.p.f.: ex 1. Drills, bits, reamers and screw taps, excluding those handled or framed: Twist drills and bits ex 2. Metal cutting hacksaw blades, thicker than BWG No. 22 and for use other than in machines, circular saw blades, milling cutters, and gear cutters ex 3. "Baito" (machine knives and machine blades, namely, flat or circular edged tool used in machines for chipping, cutting, planing, shaving, slicing or splitting metals) Metal cutting hacksaw blades, not thicker than BWG No. 22 Saw blades, excluding metal cutting hacksaw blades Wrenches and spanners Hand tools, tools for machines and hand implements, excluding shovels, scoops, picks, jacks, anvils, hammers, wrenches,	20% 20% 18% 15% 15% 15% 15%

SCHEDULE XXXVIII - JAPAN

Part I - (continued)

Tariff Item Number	Description of Products	Rate of Duty
ex 1522 (con.)	spanners, pipe cutters, ratchets, tongs, nippers, pliers, vises, files, screw augers, die stocks, screw plates, cutlery with diamond, dies, and taps	15%
ex 1524	Cutlery, including safety razors not equipped with blades and excluding those provided for elsewhere: 2. Other: B. Other	18%
ex 1525	Table forks and spoons: 2. Other	20%
1528	Crown bottle caps	15%
ex 1544	Manufactures of precious metals and metal manufactures made of, or combined or coated with precious metals, n.o.p.f. Made of, or combined or coated with gold, value of the gold less than 80% of the total value Made of, or combined or coated with silver, and platinum group metals	50% 50%
ex 1547	Manufactures of iron and steel, n.o.p.f. Fittings, cast, for pipes and tubes of cast iron Welding rods with flux	20% 15%
1603	Table or wall clocks	27%
1604	Electric clocks, including master clocks and secondary clocks	20%
1605	Watchman's clocks and other time-recording clocks	20%

SCHEDULE XXXVIII - JAPAN

Part I - (continued)

Tariff Item Number	Description of Products	Rate of Duty
1608	Compasses and parts thereof	15%
ex 1611	Microscopes or parts thereof, excluding electronic microscopes	15%
ex 1612	Straight rules, protractors, micro-meters, calipers, dividers, levels and gauge blocks	15%
1618	Barometers	15%
ex 1622	Tachometers, ship's logs, steam engine indicators, anemometers, dynamometers, cyclometers, pedometers and similar devices:  Tachometers, speedometers, altimeters and microcators	15%
ex 1625	Medical or orthopedic apparatuses or instruments, or parts thereof, n.o.p.f.:  Electric apparatus for medical purposes (not including tools and instruments merely activated by electric motors) and X-ray apparatus for medical purposes  Medical (except dental) and surgical (including anaesthetic) instruments and appliances and parts thereof, except electric and radiological apparatus for medical purposes (not including tools and instruments merely activated by electric motors), surgical needles, forceps, knives, and saws, scissors, and other hand-held instruments and parts thereof	20%
ex 1627	Cash registers, calculating machines and similar devices, and parts thereof:  ex 1. Cash registers  ex 2. Calculating machines, other than hand-operated type and parts thereof  Parts of cash register	15%  15%  15%

SCHEDULE XXXVIII - JAPAN

Part I - (continued)

Tariff Item Number	Description of Products	Rate of Duty
1628	Typewriters or parts thereof	15%
1629	Laboratory apparatuses or instruments, or parts thereof, n.o.p.f.	15%
ex 1630	Cinematographic projectors, not exceeding 16 millimeters in film width	20%
ex 1631	Cameras:  ex 1. For cinematograph, exceeding 16 millimeters in film width  3. Other	20%  30%
ex 1632	Parts of cameras:  1. Lenses	15%
ex 1633	Gramophones, including those containing radio receiving set:  Radio-gramophones  Gramophones, coin operated	35%  30%
ex 1634	Parts or accessories of gramophones (including those containing radio receiving set), excluding parts or accessories for radio receiving set:  Gramophone records	25%
ex 1635	Musical instruments:  Hand-harmonicas	20%
ex 1637	Telegraphic and telephonic apparatus, and parts thereof, n.o.p.f.:  ex 1. Electrical line telegraphic apparatus  ex 2. Radio receivers  ex 3. Television receivers and chassis thereof:	15%  10%



SCHEDULE XXXVIII - JAPAN

Part I - (continued)

Tariff Item Number	Description of Products	Rate of Duty
ex 1637 (con.)	With cathode ray tube, maximum length of image face 58.42 centimeters or over	25%
	Other	30%
	4. Other :	
	A. Vacuum tubes	30%
ex 1642	Automobiles, including autotricycles and chassis equipped with motive machine:	
	ex 1. Passenger cars (including passenger jeeps), over 254 centimeters in wheel base, excluding autotricycle	35%
	ex 2. Other, including buses, trucks, tractors, ambulance cars, fire-fighting cars, water-sprinkling cars, street-cleaning cars and automotive vehicles for the transportation of liquid materials, and excluding those with caterpillar:	
	Chassis for passenger jeeps, equipped with motive machine, not over 254 centimeters in wheel base	30%
	Chassis for passenger cars (including those for passenger jeeps), equipped with motive machine, over 254 centimeters in wheel base, excluding autotricycle	30%
	Wheel tractors, other than steam engine type, excluding autotricycle	30%
	Trucks, over 254 centimeters in wheel base, excluding autotricycle	30%
ex 1643	Parts of automobiles, including trailers, and excluding motive machines :	

SCHEDULE XXXVIII - JAPAN

Part I - (continued)

Tariff Item Number	Description of Products	Rate of Duty
ex 1643 (con.)	1. Chassis	30%
	ex 2. Pneumatic tires	25%
	Other parts, except solid tires and inner tubes and electric appliances	30%
ex 1644	Cycles, including those equipped with side-cars:	
	ex 1. Equipped with motive machine:	
	Autobicycles with a piston displacement of 901.3 cubic centimeters or over	25%
ex 1646	Vehicles or parts thereof, n.o.p.f.:	
	Caterpillar type tractors, other than those equipped with steam engine, and parts thereof	15%
ex 1647	Aircrafts or parts thereof, excluding motive machines:	
	Airplanes with 4 engines or more	10%
	Other aircrafts, excluding gliders	15%
	Parts of aircrafts, excluding propellers rubber tires and electric appliances	15%
1656	Steam turbines or parts thereof	15%
ex 1658	Internal combustion engines:	
	ex 1. Automobile engines	30%
	ex 2. Aircraft engines	15%
	Other engines weighing more than 250 kilograms but not more than 10,000 kilograms	15%
1659	Water turbines or pelton wheels	15%
ex 1660	Electric motors, weighing not more than 500 kilograms	15%

## SCHEDULE XXXVIII - JAPAN

## Part I - (continued)

Tariff Item Number	Description of Products	Rate of Duty
ex 1662	Dynamos combined with motive machine: 2. Other	15%
1665	Cranes	15%
1668	Concrete mixers	15%
1669	Dredging machines	15%
ex 1671	Gas compressors, not over 5,000 kilograms in weight	15%
ex 1672	Sewing machines, complete set or separate head: Single needle straight line stitching industrial sewing machines Other industrial sewing machines	20% 15%
ex 1675	Pumps, n.o.p.f.: Iron pumps for liquids, not over 5,000 kilograms in weight; Turbine pumps having a discharge pressure of over 100 atmospheric pressures and other rotary type pumps except reciprocating and rotary piston pumps, plunger pumps, and gear pumps	15%
1677	Hydraulic presses	15%
ex 1678	Pneumatic tools	15%
ex 1679	Metal or wood working machines (including rolling machines, drawing machines, nail making machines, moulding machines, flanging machines, bending machines, riveting machines, etc.) or other machines for cutting or slicing hard materials other than metals and wood, excluding those of pneumatic mechanism and those as specified elsewhere:	

## SCHEDULE XXXVIII - JAPAN

## Part I - (continued)

Tariff Item Number	Description of Products	Rate of Duty
ex 1679 (con.)	Shearing cutting-machines for metal plate and metal sheet Boring machines excluding jig borers, gear cutting machines, grinding machines, lathes, milling machines, and bending machines, for metalworking	15% 15%
	Hand portable electrical tools	15%
ex 1680	Spinning machines, machines for the preparation of materials for spinning or for the finishing or twisting of yarn, including ginning machines, scouring machines, bundling machines etc.: Yarn finishing machines and cotton carding engines	15%
ex 1681	Weaving looms, machines for the preparation of materials for weaving, or fabric-finishing machines: Anti-shrinkage finishing machines, performing automatically the successive operations of humidifying, tentering and shrinking, the last operation being done by means of shoe, main drum and blanket or main drum and blanket Continuous resin finishing machines for textile fabric	15% 15%
ex 1682	Full-fashioned hosiery knitting machines	15%
ex 1683	Machines for dyeing, printing, bleaching or mercerizing of yarns or fabrics: Mercerizing machines Continuous scouring and bleaching machines	15% 15%
ex 1684	Paper making machines or machines for the preparation of materials for paper making:	

SCHEDULE XXXVIII - JAPAN

Part I - (continued)

Tariff Item Number	Description of Products	Rate of Duty
ex 1684 (con.)	Paper making machines	15%
	Stock makers and pulp refiners	15%
1685	Printing machines	15%
ex 1686	Machinery, n.o.p.f.:	
	Statistical machines of card system	10%
	All the following	15%
	Coal cutters	
	Excavators	
	Dolomite throwing machines	
	Electric irrigated precipitators	
	Wire stranding machines	
	Infinitely variable speed changers	
	Automatic electric welding machines	
	Continuous rubber insulating machines	
	Automatic coil winding machines	
	Radars	
	Air-conditioning equipments including self-contained air-conditioners, which may be operated by motor of 5 horse power output or more	
	Electric refrigerators with a capacity exceeding 0.19824 cubic meters	
	Gas refrigerators	
	Kerosene refrigerators	
	Refrigerating machines, more than 100 kilograms in weight	
	Polymerization kettles	
	Synthetic resin extruders	
	Transfer molding machines for synthetic resin	

SCHEDULE XXXVIII - JAPAN

Part I - (continued)

Tariff Item Number	Description of Products	Rate of Dut
ex 1686 (con.)	Injection molding machines for synthetic resin	
	Recycle gas scrubbing towers for platformer	
	Dewaxing filters for petroleum refining	
	Cream separators with conical disc of 150 millimeters or more in diameter	
	Milk sterilizers	
	Milk drying machines	
	Closed type continuous margarine manufacturing machines	
	Automatic food baking machines	
	Ice cream freezers	
	Automatic bottle cleaners	
	Bottling machines	
	Automatic wrapping machines	
	Wire-bound-box making machines	
	Continuous corrugated paper board making machines	
	Belt conveyers	
	Chain conveyers	
	Plate type heat exchangers	
	Pellet feed making machines	
	Shoe making machines	
	Brick making machines	
	Leather tanning or finishing machines	
	Automatic vacuum tube blowing machines	

SCHEDULE XXXVIII - JAPAN

Part I - (continued)

Tariff Item Number	Description of Products	Rate of Duty
ex 1686 (con.)	Bookkeeping and accounting machines Bookbinding machines Dictaphones Sound recorders and reproducers for office use Graders Bulldozers Weeders Man-power dusters Agricultural machines and appliances for preparing and cultivating the soil, excluding harrow, weeder and cultivator Hand portable electrical tools, excluding domestic apparatus	
ex 1687	Bearing or parts thereof: Ball bearings, needle bearings and roller bearings Parts of ball bearings, needle bearings and roller bearings, excluding balls, needles and rollers	25% 25%
ex 1688	Parts of machinery, n.o.p.f.: ex 2. Rolls and rollers, iron or steel, over 1,000 kilograms in weight ex 3. Card clothing ex 4. Endless felts for paper making ex 5. Parts of statistical machines of card system Endless copper strips for film and foil casting machines	15% 15% 15% 10% 15%

SCHEDULE XXXVIII - JAPAN

Part I - (continued)

Tariff Item Number	Description of Products	Rate of Duty
ex 1688 (con.)	Parts of the following machines Aircraft engines Water turbines or pelton wheels Cranes Dredging machines Hydraulic presses other than for metal working Cotton carding engines Full-fashioned hosiery knitting machines Printing machines (including duplicating machines) Coal cutters Excavators Wire stranding machines Infinitely variable speed changers Belt conveyers Chain conveyers Bookkeeping and accounting machines Tape recorders for office use Weeders Man-power dusters Agricultural machines and appliances for preparing and cultivating the soil	15%
1701	Copra	Free
ex 1706	Rattan: 1. Unsplit	Free

SCHEDULE XXXVIII - JAPAN

Part I - (continued)

Tariff Item Number	Description of Products	Rate of Duty
ex 1709	Wood: 1. Cut, sawn, or split: B. Other: a. "Karin", "Tsuge" or box wood, "Tagayasan" (Baryxylum rufum, Lour), red or rose wood, red sandal wood and ebony wood, excluding ebony wood with white streaks b. Teak ex d. Lignum vitae, log 2. Other: ex C. Veneer sheets	20% Free Free  15%
ex 1724	Wood manufactures, n.o.p.f.: 2. Other: ex B. Plywood	20%
ex 1727	Manufactures of rubber, including those of gutta-percha, n.o.p.f.: ex 1. India-rubber solution and india-rubber paste ex 3. Sealing compounds	7% 15%
ex 1733	Synthetic resins (excluding bakelite) or manufactures thereof, including waste and scrap, n.o.p.f., except accessories for machinery, furniture and fixture, travel goods (trunks, suitcases, shopping bags, etc.), hand bags, wallets, purses and similar articles, table linen, table and other household or decorative articles, office supplies, bracelets, necklaces and other imitation jewelry, sanitary fixtures, sanitary fittings, plumbing fixtures, watch bracelets, lighting fixtures, lighting fittings, fishing	

SCHEDULE XXXVIII - JAPAN

Part I - (continued)

Tariff Item Number	Description of Products	Rate of Duty
ex 1733 (con.)	rods, artificial teeth, combs, hair pins, eye glass frames and curtain	30%
ex 1736	Photographic films, including developed ones: ex 1. Unexposed films for X-ray ex 2. Unexposed cinematographic films, other than colour, 35 millimeters in width Exposed cinematographic films, 35 millimeters in width	10% 30% 30 yen per meter or per part thereof if less in length
ex 1740	Fountain pens, including ball pens, mechanical pencils, pencils, pens and parts thereof: 1. With holders or caps made of, or combined with precious metals, metals coated with precious metals, precious stones, semi-precious stones, pearls, coral, elephant's ivory or tortoise shell 2. Other: ex A. Fountain pens B. Lead pencils or pencil leads C. Other: ex b. Parts of fountain pens	40% 25% 20% 20%
ex 1741	Goods for baseball, tennis, ping-pong, billiards, chess, and other sporting or gaming goods, and parts and accessories thereof, excluding playing cards:	

SCHEDULE XXXVIII - JAPAN

Part I - (continued)

Tariff Item Number	Description of Products	Rate of Duty
ex 1741 (con.)	ex 1. Goods for baseball, tennis or other outdoor sports, and parts and accessories thereof : Skis and parts and accessories thereof	20%
	ex 2. Gaming goods or parts and acces- sories thereof, excluding table games	30%
ex 1749	Articles, not otherwise provided for: 2. Other: ex B. Tapes for tape recorders	15%

SCHEDULE XXXVIII - JAPAN

Part II

Preferential Tariff

NIL