

GENERAL AGREEMENT ON

No. 131

SECRET/C/HS/7

28 November 1991

TARIFFS AND TRADE

Original: English

CHANGES IN THE HARMONIZED SYSTEM

Submission of Documentation

Schedule XXXVIII - Japan

The following communication, dated 19 November 1991, has been received from the Permanent Mission of Japan.

1. In accordance with the "Procedures to Implement Changes in the Harmonized System" (hereinafter referred to as the "Procedures") adopted by the Council on 8 October 1991, the Government of Japan hereby submits the notification¹ which includes the pages of the loose-leaf schedule of Japan containing proposed changes (Annex I), and the necessary information mentioned in 2.(b)(i) to (iv) of the Procedures (Annex II).

2. In Annex I, the items in relation to which the proposed changes alter the scope of concessions are indicated by a circled asterisk (⊛) instead of a simple one (*), since the latter is used in the existing Schedule of Japan to indicate the items covered by the Agreement on Trade in Civil Aircraft. Full-underlinings indicate items in relation to which the proposed changes do not alter the scope of concessions; dashed-underlinings are temporarily used for the scientific names which are fully underlined in the existing Schedule of Japan.

3. The certified proposed changes will become effective on the date which will be indicated in the notification given to that effect by the Government of Japan to the Director-General of the GATT upon the completion of internal procedures.

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.

¹The Annexes are in English only.

ANNEX I

Tariff item number 1	Description of product 2	Rate of duty 3	Present concession established in 4	Initial negotiating right (INR) on the con- cession 5	Concession first incorp- orated in a GATT schedule in 6	INR's on earlier concessions 7
0305 (continued)	fish, whether or not cooked before or during the smoking process; <u>flours, meals and pellets of fish, fit for human consumption.</u>					
ex 0305.20	- Livers and roes, dried, smoked, salted or in brine:					
	Hard roes of Nishin (<u>Clupea</u> spp.) other than Nishin roes on the tangles	12%	G/HS/87			
	Hard roes of Tara (<u>Gadus</u> spp., <u>Iheragra</u> spp. and <u>Merluccius</u> spp.)	7.5%	G/HS/87			
	Hard roes of salmonidae	5%	G/HS/87			
ex	Other:					
0306	Other than Nishin roes on the tangles	4%	G/HS/87			
	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; <u>flours, meals and pellets of crustaceans, fit for human consumption.</u>					
ex	- Frozen :					
0306.11	-- Rock lobster and other sea crawfish (<u>Palinurus</u> spp., <u>Panulirus</u> spp., <u>Jasus</u> spp.)	3%	G/HS/87			
0306.12	-- Lobsters (<u>Homarus</u> spp.)	3%	G/HS/87			
0306.13	-- Shrimps and prawns	3%	G/HS/87			
0306.14	-- Crabs	6%	G/HS/87			
ex 0306.19	-- Other, <u>including flours, meals and pellets of crustaceans, fit for human consumption:</u>					
	Ebi	3%	G/HS/87			
	- Not frozen :					
0306.21	-- Rock lobster and other sea crawfish (<u>Palinurus</u> spp., <u>Panulirus</u> spp., <u>Jasus</u> spp.):					
	Live, fresh or chilled	3%	G/HS/87			
	Other	7.5%	G/HS/87			
0306.22	-- Lobsters (<u>Homarus</u> spp.):					
	Live, fresh or chilled	3%	G/HS/87			

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0306.23 (continued)	Live, fresh or chilled	3%	G/HS/87			
ex 0306.24	Other -- Crabs:	7.5%	G/HS/87			
ex 0306.29	Live, fresh or chilled -- Other, including flours, meals and pellets of crustaceans, fit for human consumption:	6%	G/HS/87			
ex	Live, fresh or chilled: Ebi	3%	G/HS/87			
ex	Other: Ebi	7.5%	G/HS/87			
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; <u>flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.</u>					
0307.41	- Cuttle fish (<i>Sepia officinalis</i> , <i>Bosia macrosoma</i> , <i>Sepioida</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Narctodactylus</i> spp., <i>Sepioteuthis</i> spp.):					
ex 0307.49	-- Live, fresh or chilled	5%	G/HS/87			
ex	-- Other: Frozen	5%	G/HS/87			
ex 0307.91	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption: -- Live, fresh or chilled:					
ex 0307.99	Live aquatic invertebrates other than crustaceans or molluscs Cuttle fish and squid -- Other:	Free	G/HS/87			
ex	Frozen: Cuttle fish and squid	5%	G/HS/87			

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0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12.					
0601.10	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	Free	G/HS/87			
0601.20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	Free	G/HS/87			
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn.					
0602.10	- Unrooted cuttings and slips	Free	G/HS/87			
0602.20	- <u>Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts</u>	Free	G/HS/87			
0602.30	- Rhododendrons and azaleas, grafted or not	Free	G/HS/87			
0602.40	- Roses, grafted or not	Free	G/HS/87			
	- Other :					
0602.91	-- Mushroom spawn	Free	G/HS/87			
0602.99	-- Other	Free	G/HS/87			
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.					
0603.10	- Fresh	Free	G/HS/87			
0603.90	- Other	Free	G/HS/87			

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0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.					
	- Coffee, not roasted :					
0901.11	-- Not decaffeinated	Free	G/HS/87			
0901.12	-- Decaffeinated	Free	G/HS/87			
	- Coffee, roasted :					
0901.21	-- Not decaffeinated	20%	G/HS/87			
0901.22	-- Decaffeinated	20%	G/HS/87			
0901.30	- Coffee husks and skins	Free	G/HS/87			
0901.40	- Coffee substitutes containing coffee	20%	G/HS/87			
0902	<u>Tea, whether or not flavoured.</u>					
0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	20%	G/HS/87			
0902.20	- Other green tea (not fermented): Waste, unfit for beverage Other	Free 20%	G/HS/87 G/HS/87			
0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	20%	G/HS/87			
ex 0902.40	- Other black tea (fermented) and other partly fermented tea: Waste, unfit for beverage ex Other: Other than black tea	Free	G/HS/87			
0903.00	Maté.	20%	G/HS/87			
0904	Pepper of the genus <u>Piper</u> ; dried or crushed or ground fruits of the genus <u>Capsicum</u> or of the genus <u>Pimenta</u> .	20%	G/HS/87			
	- Pepper :					
0904.11	-- Neither crushed nor ground: Put up in containers for retail sale Other	6% Free	G/HS/87 G/HS/87			

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1509.90	- Other	Free	G/HS/87	IT		
1510.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09.	Free	G/HS/87	IT		
1511	Palm oil and its fractions, whether or not refined, but not chemically modified.					
1511.10	- Crude oil	7%	G/HS/87			
1511.90	- Other:					
	Palm stearin	5%	G/HS/87			
	Other	7%	G/HS/87			
1512	Sunflower-seed, safflower or cotton-seed oil and <u>fractions thereof</u> , whether or not refined, but not chemically modified.					
	- <u>Sunflower-seed or safflower oil and fractions thereof</u> :					
ex 1512.11	-- Crude oil:					
ex	Safflower oil:					
	Of an acid value not exceeding 0.6	20.7yen/kg	G/HS/87			
ex 1512.19	-- Other:					
	Safflower oil and its fractions	20.7yen/kg	G/HS/87			
	- Cotton-seed oil and its fractions :					
1512.21	-- Crude oil, whether or not gossypol has been removed	17yen/kg	G/HS/87			
	Note: Cotton seed oil to be used for the manufacture of canned fish or shellfish 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, Law No. 54, 1910 and as implemented by Cabinet Order No. 155, 1954, provided that such changes shall not result in nullification or any impairment of the concession.					
1512.29	-- Other	17yen/kg	G/HS/87			
	Note: Cotton seed oil to be used for the manufacture of canned fish or shellfish for export shall be exempted from customs duty. Japan reserves the right to change the					

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ex 1517.90 (Continued)	Mixtures of animal fats and oils and their fractions, not otherwise prepared	7.5%	G/HS/87			
	Mixtures of vegetable fats and oils and their fractions, not otherwise prepared	20.7yen/kg	G/HS/87			
	ex Other: Shortening					
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.	15%	G/HS/87	US		
		5%	G/HS/87			
1519	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.					
	- Industrial monocarboxylic fatty acids; acid oils from refining :					
1519.11	-- Stearic acid					
1519.12	-- Oleic acid	5%	G/HS/87			
1519.13	-- Tall oil fatty acids	5%	G/HS/87			
1519.19	-- Other	5%	G/HS/87			
1519.20	- Industrial fatty alcohols	5%	G/HS/87			
1520	Glycerol (glycerine), whether or not pure; glycerol waters and glycerol lyes.	5%	G/HS/87			
1520.10	- Glycerol (glycerine), crude; glycerol waters and glycerol lyes	10%	G/HS/87			
1520.90	- Other, including synthetic glycerol	10%	G/HS/87			
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%	G/HS/87			
	Other	7.5%	G/HS/87			
ex 1521.90	- Other:					

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1801.00	Cocoa beans, whole or broken, raw or roasted.	Free	G/HS/87			
1802.00	Cocoa shells, husks, skins and other cocoa waste.	Free	G/HS/87			
1803	Cocoa paste, whether or not defatted.					
1803.10	- Not defatted	10%	G/HS/87			
1804.00	Cocoa butter, fat and oil.	2.5%	G/HS/87			
1805.00	Cocoa powder, not containing added sugar or other sweetening matter.	21.5%	G/HS/87			
1806	Chocolate and other food preparations containing cocoa.					
ex 1806.10	- Cocoa powder, containing added sugar or other sweetening matter: Containing added sugar	35%	G/HS/87	US		
ex 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: ex Containing added sugar: Chewing gum and other sugar confectionery; foods, the largest single ingredient of which is sugar by weight	35%	G/HS/87	US		
1806.31	- Other, in blocks, slabs or bars : -- Filled	30%	G/HS/87			
ex 1806.32	-- Not filled: Chocolate confectionery ex Other: ex Containing added sugar: Chewing gum and other sugar confectionery; foods, the largest single ingredient of which is sugar by weight	30%	G/HS/87			
ex 1806.90	- Other: Chocolate confectionery ex Other:	30%	G/HS/87			

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ex 2204.30 (continued)	Not more than 10 % by weight of sucrose, naturally and artificially contained	27%	G/HS/87			
	Other	35% or 27 yen/kg, whichever is the greater	G/HS/87			
	Other:					
	Not more than 10 % by weight of sucrose	22.5%	G/HS/87			
	Other	30%	G/HS/87			
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.					
2205.10*	- In containers holding 2 l or less	126yen/l	G/HS/87			
2205.90	- Other: Of an alcoholic strength by volume of less than 1 % vol	22.5%	G/HS/87			
	Other	126yen/l	G/HS/87			
ex 2206.00	Other fermented beverages (for example, cider, perry, mead); <u>mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included.</u>					
	Other than those of an alcoholic strength by volume of less than 1 % vol:					
	Sake (Seishu and Dakushu)	110yen/l	G/HS/87			
	Other	77yen/l	G/HS/87			
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages.					
ex 2208.10	- Compound alcoholic preparations of a kind used for the manufacture of beverages:					
	Other than preparations with a basis of fruit juices, of an alcoholic strength by volume of less than 1 % vol	20%	G/HS/87			
2208.20	- Spirits obtained by distilling grape					

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2208.20 (continued) *	% vol or higher, excluding those in containers holding less than 2 l Other					
2208.30	- Whiskies: Bourbon whisky, provided that the container is labelled to indicate the commercial identification of the products, and that the contents are certified as authentic by the Government or a Government instrumentality of the country of origin Rye whisky, provided that the container is labelled to indicate the commercial identification of the products, and that the contents are certified as authentic by the Government or a Government instrumentality of the country of origin Other: Of an alcoholic strength by volume of 50 % vol or higher, excluding those in containers holding less than 2 l Other	455yen/l 24.5% 28% 413yen/l	G/HS/87 G/HS/87 G/HS/87 G/HS/87			
2208.40	- Rum and tafia	343yen/l	G/HS/87			
2208.50	- Gin and Geneva	45%	G/HS/87	DO US		
ex 2208.90	- Other: Distilled alcoholic beverages and ethyl alcohol: Fruit brandy: Of an alcoholic strength by volume of 50 % vol or higher, excluding those in containers holding less than 2 l Other Other: Ethyl alcohol Other Other:	35% or 154 yen/l, whichever is the less 385yen/l 455yen/l 150yen/l 32%	G/HS/87 G/HS/87 G/HS/87 G/HS/87 G/HS/87			

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2529 (continued)	syenite; fluorspar.					

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2812.90	- Other					
2813	Sulphides of non-metals; commercial phosphorus trisulphide.	4.9%	G/HS/87			
2813.10	- Carbon disulphide	3.7%				
2813.90	- Other	4.9%	G/HS/87			
2814	Ammonia, anhydrous or in aqueous solution.		G/HS/87			
2814.10	- Anhydrous ammonia	3.7%				
2814.20	- Ammonia in aqueous solution	3.7%	G/HS/87			
2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.		G/HS/87			
	- Sodium hydroxide (caustic soda) :					
2815.11	-- Solid	8%				
2815.12	-- In aqueous solution (soda lye or liquid soda)	8%	G/HS/87			
2815.20	- Potassium hydroxide (caustic potash)		G/HS/87			
2815.30	- Peroxides of sodium or potassium	5.8%	G/HS/87			
2816	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.	5.8%	G/HS/87			
2816.10	- Hydroxide and peroxide of magnesium	4.9%				
2816.20	- Oxide, hydroxide and peroxide of strontium	4.9%	G/HS/87			
2816.30	- Oxide, hydroxide and peroxide of barium	4.9%	G/HS/87			
2817.00	Zinc oxide; zinc peroxide.	5.8%	G/HS/87			
2818	<u>Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.</u>	6.5%	G/HS/87			
2818.10	- <u>Artificial corundum, whether or not chemically defined.</u>	4.9%	G/HS/87			
2818.20	- <u>Aluminium oxide, other than artificial corundum</u>	4.9%	G/HS/87			
2818.30	- Aluminium hydroxide	4.9%	G/HS/87			
2819	Chromium oxides and hydroxides.		G/HS/87			
2819.10	- Chromium trioxide	4.9%				
2819.90	- Other	4.9%	G/HS/87			

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ex 2844.50 (continued)	Of fissile isotopes	Free	G/HS/87	US		
2845	Isotopes other than those of heading No. 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.					
2845.10	- Heavy water (deuterium oxide)	3.7%	G/HS/87			
2845.90	- Other	Free	G/HS/87			
2846	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.					
2846.10	- Cerium compounds	4.9%	G/HS/87			
2846.90	- Other: Crude rare earth metal chlorides, of a kind used as a basis for the manufacture of chemical compounds of rare earth metals; lanthanum nitrate Other	Free	G/HS/87			
2847.00	Hydrogen peroxide, whether or not solidified with urea.	4.9%	G/HS/87			
2848	Phosphides, whether or not chemically defined, excluding ferrophosphorus.					
2848.10	- Of copper (phosphor copper), containing more than 15 % by weight of phosphorus	4.9%	G/HS/87			
2848.90	- Of other metals or of non-metals	4.9%	G/HS/87			
2849	Carbides, whether or not chemically defined.					
2849.10	- Of calcium	3.7%	G/HS/87			
2849.20	- Of silicon	4.9%	G/HS/87			
2849.90	- Other	3.7%	G/HS/87			
2850.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, <u>other than compounds which are also carbides of heading No. 28.49.</u>	4.9%	G/HS/87			
2851.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.	4.9%	G/HS/87			

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3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.					
3201.10	- Quebracho extract	Free	G/HS/87			
3201.20	- Wattle extract	Free	G/HS/87			
3201.30	- Oak or chestnut extract	Free	G/HS/87			
3201.90	- Other: Tannins and their derivatives Other	3.7% Free	G/HS/87 G/HS/87			
3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.					
3202.10	- Synthetic organic tanning substances	Free	G/HS/87			
3202.90	- Other	5.8%	G/HS/87			
3203.00	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin. Natural indigo and butter dyes Other	Free	G/HS/87	DK		1
3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined. - Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter :	2%	G/HS/87			
3204.11	-- Disperse dyes and preparations based thereon	6.6%	G/HS/87			
3204.12	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	6.6%	G/HS/87			
3204.13	-- Basic dyes and preparations based	6.6%	G/HS/87			

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3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	10%	G/HS/87			
3502.10	- Egg albumin	4.9%	G/HS/87			
3502.90	- Other					
3503.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading No. 35.01.					
	Gelatin other than gelatin for photographic use; glues other than fish glues or isinglass	20%	G/HS/87			
	Fish glues and isinglass	3.7%	G/HS/87			
	Other	4.9%	G/HS/87			
3504.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.					
	Peptones and their derivatives; hide powder	4.9%	G/HS/87			
	Other	8.5%	G/HS/87			
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.					
ex 3505.10	- Dextrins and other modified starches: Esterified starches and other starch derivatives	8%	G/HS/87			
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.					
3506.10	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	5.8%	G/HS/87			
	- Other :					

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3703.10 (continued)	Colour photographic paper	3.7%	G/HS/87			
	Other	6.6%	G/HS/87			
3703.20	- Other, for colour photography (polychrome)	3.7%	G/HS/87			
3703.90	- Other	6.6%	G/HS/87			
3704.00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.					
	Cinematograph film:					
	Of a width of 35 mm or more	9yen/m (its fraction shall be regarded as 1 m, hereinafter the same in this Chapter)	G/HS/87			
	Other	7.5yen/m	G/HS/87			
	Other	6.6%	G/HS/87			
3705	Photographic plates and film, exposed and developed, other than cinematographic film.					
3705.10	- For offset reproduction	7.2%	G/HS/87			
3705.20	- Microfilms	7.2%	G/HS/87			
3705.90	- Other	7.2%	G/HS/87			
3706	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.					
3706.10	- Of a width of 35 mm or more:					
	Of a width not exceeding 40 mm	Free	G/HS/87			
	Other	30yen/ m	G/HS/87			
3706.90	- Other:					
	Of a width not exceeding 10 mm	1.5yen/ m	G/HS/87			
	Other	7.5yen/ m	G/HS/87			
3707	Chemical preparations for photographic uses (other than varnishes, glues,					

Tariff item number 1	Description of product 2	Rate of duty 3	Present concession established in 4	Initial negotiating right (INR) on the concession 5	Concession first incorporated in a GATT schedule in 6	INR's on earlier concessions 7
3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.					
3801.10	- Artificial graphite	3.7%	G/HS/87			
3801.20	- Colloidal or semi-colloidal graphite	3.7%	G/HS/87			
3801.30	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	3.8%	G/HS/87			
3801.90	- Other	5.8%	G/HS/87			
3802	Activated carbon; activated natural mineral products; animal black, including spent animal black.					
3802.10	- Activated carbon	5.8%	G/HS/87			
3802.90	- Other	3.7%	G/HS/87			
3803.00	Tall oil, whether or not refined.	2.1%	G/HS/87			
3804.00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No. 38.03.	2%	G/HS/87			
3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.					
3805.10	- Gum, wood or sulphate turpentine oils	3.7%	G/HS/87			
3805.20	- Pine oil	2%	G/HS/87			
3805.90	- Other	3.7%	G/HS/87			
3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.					
3806.10	- Rosin and resin acids	Free	G/HS/87	US		
3806.20	- Salts of rosin or of resin acids	3.7%	G/HS/87			
3806.30	- Ester gums	4.9%	G/HS/87			
3806.90	- Other	3.7%	G/HS/87			
3807.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on	Free	G/HS/87			

Tariff item number 1	Description of product 2	Rate of duty 3	Present concession established in 4	Initial negotiating right (INR) on the concession 5	Concession first incorporated in a GATT schedule in 6	INR's on earlier concessions 7
3811 (continued)	inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for					

Tariff item number 1	Description of product 2	Rate of duty 3	Present concession established in 4	Initial negotiating right (INR) on the concession 5	Concession first incorporated in a GATT schedule in 6	INR's on earlier concessions 7
3924	Tableware, kitchenware, other household articles and toilet articles, of plastics.					
3924.10	- Tableware and kitchenware	5.8X	G/HS/87			
3924.90	- Other	5.8X	G/HS/87			
3925	Builders' ware of plastics, not elsewhere specified or included.					
3925.10	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	5.8X	G/HS/87			
3925.20	- Doors, windows and their frames and thresholds for doors	5.8X	G/HS/87			
3925.30	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	7.2X	G/HS/87			
3925.90	- Other	5.8X	G/HS/87			
3926	Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14					
3926.10	- Office or school supplies	7.2X	G/HS/87			
3926.20	- Articles of apparel and clothing accessories (including gloves)	7.2X	G/HS/87			
3926.30	- Fittings for furniture, coachwork or the like	5.8X	G/HS/87			
3926.40	- Statuettes and other ornamental articles	7.2X	G/HS/87			
3926.90 *	- Other	5.8X	G/HS/87			

* means that the products with asterisk include those exempt from duty which are covered by the Agreement on Trade in Civil Aircraft. See the Annex (page 515).

Tariff item number 1	Description of product 2	Rate of duty 3	Present concession established in 4	Initial negotiating right (INR) on the con- cession 5	Concession first incorp- orated in a GATT schedule in 6	INR's on earlier concessions 7
4202.12 (continued)	Other	5.8%	G/HS/87			