

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
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.					
8415.10	- Window or wall types, self-contained: With a rating of electric power consumption for cooling not exceeding 3 kW Other	4% Free	G/HS/87 G/HS/87			
8415.81	-- Other : -- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle: * For motor vehicles or with a rating of electric power consumption for cooling not exceeding 3 kW * Other	3% Free	G/HS/87 G/HS/87			
8415.82	-- Other, incorporating a refrigerating unit: * For motor vehicles or with a rating of electric power consumption for cooling not exceeding 3 kW Other: * Of compression and package type * Other	3% Free	G/HS/87 G/HS/87			
8415.83	* -- Not incorporating a refrigerating unit	Free	G/HS/87			
8415.90	* - Parts	4%	G/HS/87			
8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their <u>mechanical grates, mechanical ash dischargers and similar appliances.</u>					
8416.10	- Furnace burners for liquid fuel	4.2%	G/HS/87			
8416.20	- Other furnace burners, including combination burners	4.2%	G/HS/87			
8416.30	- Mechanical stokers, <u>including their mechanical grates, mechanical ash dischargers and similar appliances</u>	4.2%	G/HS/87			
8416.90	- Parts	4.2%	G/HS/87			

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8418.69 (continued)	Other	Free	G/HS/87			
	- Parts :					
8418.91	-- Furniture designed to receive refrigerating or freezing equipment	3.6%	G/HS/87			
8418.99	-- Other	3.6%	G/HS/87			
8419	Machinery, plant or 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, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.					
	- Instantaneous or storage water heaters, non-electric :					
8419.11	-- Instantaneous gas water heaters	6%	G/HS/87			
8419.19	-- Other	6%	G/HS/87			
8419.20	- Medical, surgical or laboratory sterilisers	Free	G/HS/87			
	- Dryers :					
8419.31	-- For agricultural products	Free	G/HS/87			
8419.32	-- For wood, paper pulp, paper or paperboard	Free	G/HS/87			
8419.39	-- Other	Free	G/HS/87			
8419.40	- Distilling or rectifying plant	Free	G/HS/87			
8419.50 *	- Heat exchange units	Free	G/HS/87			
8419.60	- Machinery for liquefying air or <u>other gases</u>	Free	G/HS/87			
	- Other machinery, plant and equipment :					
8419.81 *	-- For making hot drinks or for cooking or heating food	Free	G/HS/87			
8419.89	-- Other	Free	G/HS/87			
8419.90 *	- Parts	Free	G/HS/87			
8420	Calendering or other rolling machines, other than for metals or glass, and	Free	G/HS/87			

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8467.19	-- Other	4.2%	G/HS/87			
	- Other tools :					
8467.81	-- Chain saws	3.6%	G/HS/87			
8467.89	-- Other	3.6%	G/HS/87			
	- Parts :					
8467.91	-- Of chain saws	3.6%	G/HS/87			
8467.92	-- Of pneumatic tools	4.2%	G/HS/87			
8467.99	-- Other	3.6%	G/HS/87			
8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading No. 85.15; gas-operated surface tempering machines and appliances.					
8468.10	- Hand-held blow pipes	4.2%	G/HS/87			
8468.20	- Other gas-operated machinery and apparatus	4.2%	G/HS/87			
8468.80	- Other machinery and apparatus	4.8%	G/HS/87			
8468.90	- Parts	4.2%	G/HS/87			
8469	Typewriters and word-processing machines.					
8469.10	- Automatic typewriters and word-processing machines	4.2%	G/HS/87			
	- Other typewriters, electric :					
8469.21	-- Weighing not more than 12 kg, excluding case	4.9%	G/HS/87			
8469.29	-- Other	4.9%	G/HS/87			
	- Other typewriters, non-electric :					
8469.31	-- Weighing not more than 12 kg, excluding case	4.2%	G/HS/87			
8469.39	-- Other	4.2%	G/HS/87			
8470	Calculating machines; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.					
8470.10	- Electronic calculators capable of operation without an external source of power	4.9%	G/HS/87			

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8519.31 (continued)	mechanism					
8519.39	-- Other					
8519.40	- Transcribing machines	9%	G/HS/87			
	- Other sound reproducing apparatus :	4.2%	G/HS/87			
8519.91	-- Cassette-type					
8519.99	-- Other	4.2%	G/HS/87			
8520	Magnetic tape recorders and other sound recording apparatus whether or not incorporating a sound reproducing device.	4.2%	G/HS/87			
8520.10	- Dictating machines not capable of operating without an external source of power	4.2%	G/HS/87			
8520.20	- Telephone answering machines	4.2%	G/HS/87			
	- Other magnetic tape recorders incorporating sound reproducing apparatus :					
8520.31	-- Cassette-type	4.2%	G/HS/87			
8520.39	-- Other	4.2%	G/HS/87			
8520.90 *	- Other	4.2%	G/HS/87			
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner.	4.2%	G/HS/87			
8521.10 *	- Magnetic tape-type	4.2%	G/HS/87			
8521.90	- Other	4.2%	G/HS/87			
8522	Parts and accessories of apparatus of headings Nos. 85.19 to 85.21.					
8522.10	- Pick-up cartridges	4.8%	G/HS/87			
8522.90 *	- Other	4.2%	G/HS/87			
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37.					
	- Magnetic tapes :					
8523.11	-- Of a width not exceeding 4 mm	Free	G/HS/87			
8523.12	-- Of a width exceeding 4 mm but not exceeding 6.5 mm	Free	G/HS/87			

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8527.39	-- Other					
8527.90 *	- Other apparatus	4%	G/HS/87			
8528	Television receivers (including video monitors and video projectors), whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.	Free	G/HS/87			
8528.10	- Colour	4%				
8528.20	- Black and white or other monochrome	4%	G/HS/87			
8529	Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28.	4%	G/HS/87			
8529.10 *	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	Free	G/HS/87			
8529.90 *	- Other	Free				
8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading No. 86.08).	Free	G/HS/87			
8530.10	- Equipment for railways or tramways	4.2%				
8530.80	- Other equipment	4.2%	G/HS/87			
8530.90	- Parts	4.2%	G/HS/87			
8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading No. 85.12 or 85.30.	4.2%	G/HS/87			
8531.10 *	- Burglar or fire alarms and similar apparatus	Free	G/HS/87			
8531.20 *	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	Free	G/HS/87			
8531.80 *	- Other apparatus	Free				
8531.90	- Parts	Free	G/HS/87			
8532	Electrical capacitors, fixed, variable or adjustable (pre-set).	Free	G/HS/87			
8532.10	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive	4.2%	G/HS/87			

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8701	Tractors (other than tractors of heading No. 87.09).					
8701.10	- Pedestrian controlled tractors	4.2%	G/HS/87			
8701.20	- Road tractors for semi-trailers	5.8%	G/HS/87			
8701.30	- Track-laying tractors	Free	G/HS/87			
8701.90	- Other: For agricultural purpose	Free	G/HS/87			
	Other	4.2%	G/HS/87			
8702	<u>Motor vehicles for the transport of ten or more persons, including the driver.</u>					
8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel)	3%	G/HS/87			
8702.90	- Other	3%	G/HS/87			
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.					
8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	3%	G/HS/87			
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine :					
8703.21	-- Of a cylinder capacity not exceeding 1,000 cc	Free	G/HS/87			
8703.22	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	Free	G/HS/87			
8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	Free	G/HS/87			
8703.24	-- Of a cylinder capacity exceeding 3,000 cc	Free	G/HS/87			
	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :					
8703.31	-- Of a cylinder capacity not exceeding 1,500 cc	Free	G/HS/87			
8703.32	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	Free	G/HS/87			

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ex 8906.00 (continued)	Of a gross tonnage of less than 100 tons	3%	G/HS/87			
8907	Other	Free	G/HS/87			
8907.10	Other floating structures (for example, rafts, tanks, coffer-dams, <u>landing-stages</u> , buoys and beacons).					
8907.90	- Inflatable rafts	3%	G/HS/87			
8908.00	- Other	3%	G/HS/87			
	Vessels and other floating structures for breaking up. Note: For the application of this rate, Japan reserves the right to implement an end-use system of customs administration in accordance with relevant domestic law and regulations, provided that such system shall not result in nullification or any impairment of the concession.	Free	G/HS/87			

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9023.00 (continued)	(for example, in education or exhibitions); unsuitable for other uses.					
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).					
9024.10	- Machines and appliances for testing metals:					
	Of electrical type	Free	G/HS/87			
	Other	4.2%	G/HS/87			
9024.80	- Other machines and appliances:					
	Of electrical type	Free	G/HS/87			
	Other	4.2%	G/HS/87			
9024.90	- Parts and accessories	4.2%	G/HS/87			
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.	4.2%	G/HS/87			
	- <u>Thermometers and pyrometers</u> , not combined with other instruments:					
9025.11 *	-- Liquid-filled, for direct reading	4.2%	G/HS/87			
9025.19	-- Other:					
	Of electrical type	Free	G/HS/87			
	Other	4.2%	G/HS/87			
9025.20 *	- Barometers, not combined with other instruments	Free	G/HS/87			
9025.80 *	- Other instruments	Free	G/HS/87			
9025.90 *	- Parts and accessories	Free	G/HS/87			
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No. 90.14, 90.15, 90.28 or 90.32.	4.2%	G/HS/87			
9026.10	- For measuring or checking the flow or level of liquids:					

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9404.29	-- Of other materials	5.7%	G/HS/87			
9404.30	- Sleeping bags	5.7%	G/HS/87			
9404.90	- Other	5.7%	G/HS/87			
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.					
9405.10	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or <u>thoroughfares</u> : Of marble	Free	G/HS/87			
*	Other	4.8%	G/HS/87			
9405.20	- Electric table, desk, bedside or floor-standing lamps: Of wood	4%	G/HS/87			
	Of marble	Free	G/HS/87			
	Other	4.8%	G/HS/87			
9405.30	- Lighting sets of a kind used for Christmas trees	4.8%	G/HS/87			
9405.40	- Other electric lamps and lighting fittings: Searchlights and spotlights	Free	G/HS/87			
	Other: Of wood	4%	G/HS/87			
	Of marble	Free	G/HS/87			
	Other	4.8%	G/HS/87			
9405.50	- Non-electrical lamps and lighting fittings: Of marble	Free	G/HS/87			
	Other	4.8%	G/HS/87			
9405.60	- Illuminated signs, illuminated name-plates and the like:					

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9506.91	- Other : -- <u>Articles and equipment for general physical exercise, gymnastics or athletics</u>	4.8%	G/HS/87			
9506.99	-- Other					
9507	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No. 92.08 or 97.05) and similar hunting or shooting requisites.	Free	G/HS/87			
9507.10	- Fishing rods	4.8%	G/HS/87			
9507.20	- Fish-hooks, whether or not snelled	4.8%	G/HS/87			
9507.30	- Fishing reels	4.8%	G/HS/87			
9507.90	- Other	4.8%	G/HS/87			
9508.00	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres.	4.8%	G/HS/87			

ANNEX II

JAPAN

CONCORDANCE TABLE BETWEEN THE PROPOSED AND THE EXISTING SCHEDULE

<u>PROPOSED SCHEDULE</u>		<u>EXISTING SCHEDULE</u>	
<u>ITEM NO.</u>	<u>GATT RATE</u>	<u>ITEM NO.</u>	<u>GATT RATE</u>
ex2103.90-130	12%	ex2204.21-010	280yen/l
		ex2204.21-020	55% or 280yen/l, L (mini. 150yen/l)
		ex2204.29-010	55% or 280yen/l, L (mini. 150yen/l)
		ex2204.29-090	160yen/l
		ex2205.10-000	126yen/l
		ex2208.20-200	455yen/l
ex2103.90-229	17.5%	ex2204.21-010	280yen/l
		ex2204.21-020	55% or 280yen/l, L (mini. 150yen/l)
		ex2204.29-010	55% or 280yen/l, L (mini. 150yen/l)
		ex2204.29-090	160yen/l
		ex2205.10-000	126yen/l
		ex2208.20-200	455yen/l
ex4202.39-000	5.1%	ex3923.10-000	5.8%
		ex3926.90-020	5.8%
		ex4420.90-090	4%
		ex7326.90-020	5.8%
ex8418.50-010	2.7%	ex8418.61-010	FREE
		ex8418.61-090	FREE
ex8418.50-090	2.7%	ex8418.61-010	FREE
		ex8418.61-090	FREE

H S No. 2204.29-010

(value : one mil. yen)
(volume : kℓ)

Country	1 9 8 8	1 9 8 9	1 9 9 0	Average
E C	94 (101)	302 (168)	278 (167)	225 (145)
U S A	92 (661)	134 (893)	175 (1067)	134 (874)
AUSTRALIA	12 (96)	24 (182)	20 (128)	19 (135)
NEW ZEALAND	- (-)	2 (11)	- (-)	0 (2)
CHILE	- (-)	- (-)	1 (7)	0 (4)
World Total	204 (879)	462 (1253)	473 (1370)	400 (1167)

H S No. 2204.29-090

(value : one mil. yen)
(volume : kℓ)

Country	1 9 8 8	1 9 8 9	1 9 9 0	Average
E C	857 (6817)	809 (5620)	1212 (5656)	959 (6031)
YUGOSLAVIA	302 (2955)	257 (2298)	374 (3157)	312 (2803)
CHILE	270 (2794)	247 (2366)	341 (3042)	286 (2734)
ARGENTINA	279 (4033)	229 (3094)	316 (3965)	275 (3797)
U S A	121 (693)	123 (573)	256 (1014)	167 (760)
World Total	2741 (25789)	2491 (21195)	3310 (24320)	2847 (23768)

H S No. 3923.10-000

(value : one mil. yen)

Country	1 9 8 8	1 9 8 9	1 9 9 0	Average
U S A	1101	1430	1895	1475
HONG KONG	170	573	697	480
R KOREA	344	434	430	403
E C	305	371	375	350
PHILIPPINES	-	63	258	107
World Total	2694	3975	4936	3868

H S No. 3926.90-020

(value : one mil. yen)

Country	1 9 8 8	1 9 8 9	1 9 9 0	Average
U S A	8782	12134	15715	12040
E C	4701	5924	8246	6290
R KOREA	4345	4714	6472	5177
SWEDEN	882	1195	1091	1089
HONG KONG	761	926	1066	918
World Total	26238	33507	42192	33979

H S No. 8418.61-011, -019 and -090 (1988, 1989)
 8418.61-010 and -090 (1990)

(value : one mil. yen)

Country	1 9 8 8	1 9 8 9	1 9 9 0	Average .
U S A	8625	12775	8551	9984
E C	492	2830	2547	1956
SINGAPORE	1593	1139	-	911
THAILAND	-	-	1735	578
AUSTRIA	100	103	131	111
World Total	11397	17120	13007	13841

Note: In 1990, former 8418.61-011, -019 and -090 were transformed to 8418.61-010 and -090. The values for 1988 and 1989 indicate the sum of 8418.61-011, -019 and -090, and the values for 1990 indicate the sum of 8418.61-010 and -090.