Schedule XXXVIII - JAPAN
PART I - MOST-FAVOURED-NATION TARIFF
SECTION I – Agricultural Products
SECTION I-A Tariffs

Tariff item number	Description of products	Rate of duty		Present concession established in	Initial negotiating right(INR) on the concession	Concession first incorporated in a GATT schedule in	INR's on earlier concessions	Other duties and charges
		Base rate	Final rate					
1	2	3		4	5	6	7	8
	Other	5%	3%					
1402.00	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.	Free	Free ▽					
1403.00	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles.	Free	Free ▽					
1505.00	Wool grease and fatty substances derived therefrom (including lanolin).							
	Wool grease, crude	2%	1.2%					
	Other	5%	3%					
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.							
	- Low erucic acid rape or colza oil and its fractions :							
1514.11	-- Crude oil:							
	Of an acid value exceeding 0.6	17yen/kg	10.9yen/kg					
	Other	20.7yen/kg	13.2yen/kg					
1514.19	-- Other	20.7yen/kg	13.2yen/kg					
	- Other :							
1514.91	-- Crude oil:							
	Of an acid value exceeding 0.6	17yen/kg	10.9yen/kg					
	Other	20.7yen/kg	13.2yen/kg					
1514.99	-- Other	20.7yen/kg	13.2yen/kg					
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.							
	- Linseed oil and its fractions :							
1515.11	-- Crude oil	10% or 11yen/kg, whichever is the greater	5% or 5.5yen/kg, whichever is the greater					
1515.19	-- Other	10% or 11yen/kg, whichever is the greater	5% or 5.5yen/kg, whichever is the greater					
	- Maize (corn) oil and its fractions :							
1515.21	-- Crude oil:							
	Of an acid value exceeding 0.6	10yen/kg	5yen/kg					
	Other	20.7yen/kg	10.4yen/kg					
1515.29	-- Other	20.7yen/kg	10.4yen/kg					
1515.30	- Castor oil and its fractions	9%	4.5%					
1515.40	- Tung oil and its fractions	Free	Free ▽					

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		Base rate	Final rate					
1	2	3		4	5	6	7	8
1515.50	- Sesame oil and its fractions:							
	Of an acid value exceeding 0.6	17yen/kg	8.5yen/kg					
	Other	20.7yen/kg	10.4yen/kg					
1515.90	- Other:							
	Oiticica oil and its fractions	Free	Free ▽					
	Camellia oil and its fractions	5%	Free					
	Urushi wax and Haze wax and their fractions	5%	4%					
	Jojoba oil and its fractions	7.5%	Free					
	Other:							
	Of an acid value exceeding 0.6	17yen/kg	8.5yen/kg					
	Other	20.7yen/kg	10.4yen/kg					
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.							
	- Lactose and lactose syrup :							
1702.11	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	10%	8.5%					
1702.19	-- Other	10%	8.5%					
1702.20	- Maple sugar and maple syrup:							
	Maple sugar	41.5yen/kg	20.8yen/kg					
	Maple syrup	35% or 27yen/kg, whichever is the greater	17.5% or 13.5yen/kg, whichever is the greater					
1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose:							
	Containing added flavouring or colouring matter	35% or 27yen/kg, whichever is the greater	29.8% or 23yen/kg, whichever is the greater					
	Other:							
	Containing added sugar	159.3% or 96.9yen/kg, whichever is the greater **	85.7% or 60.9yen/kg, whichever is the greater ** ▽					
	Other:							
	Refined *6	33.2%	21.3%					