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	93% or 39.8yen/kg, whichever is the greater	50% or 25yen/kg, whichever is the greater ▽					
1702.40	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar:							
	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	146% or 85.5yen/kg, whichever is the greater **	78.5% or 53.7yen/kg, whichever is the greater ** ▽					
	Other	93% or 39.8yen/kg, whichever is the greater	50% or 25yen/kg, whichever is the greater ▽					
1702.50	- Chemically pure fructose	12.8%	9%					
1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar:							
	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	93% or 39.8yen/kg, whichever is the greater	50% or 25yen/kg, whichever is the greater ▽					
1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose:							

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
	Sugar:							
	Centrifugal *****	72.8% **	61.9% **					
	Other	35%	29.8%					
	Sugar syrup:							
	Centrifugal *14	55.3% or 73.5yen/kg, whichever is the greater **	35.4% or 47yen/kg, whichever is the greater **					
	Other *11	46.5% or 35.9yen/kg, whichever is the greater	29.8% or 23yen/kg, whichever is the greater					
	Artificial honey and caramel	93% or 39.8yen/kg, whichever is the greater	50% or 25yen/kg, whichever is the greater ▽					
	Hi-test molasses:							
	Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order	5%	3%					
	Other	25%	21.3%					
	Other:							
	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	212.3% or 142.5yen/kg, whichever is the greater **	114.2% or 89.5yen/kg, whichever is the greater ** ▽					
	Other:							
	Sorbose	20%	12%					
	Other:							
	Maltose	25%	21.3%					
	Other	93% or 39.8yen/kg, whichever is the greater	50% or 25yen/kg, whichever is the greater ▽					