明治二十五年三月三十一日　第三種郵便物認可

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 |
| | Food preparations of flour, meal or starch, which contain more than 85 % by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as infant food or for dietetic purpose; mochi (rice-cake), dango and similar rice products, excluding a kind used as infant food or for dietetic purpose; food preparations of goods of headings 04.01 to 04.04 (preparations containing not less than 30 % of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurized containers): | | | | | | | |
| | Food preparations of goods of headings 04.01 to 04.04 (preparations containing not less than 30 % of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurized containers): | | | | | | | |
| | Of a milkfat content, by weight, not exceeding 30 % | 35% + 799yen/kg | 29.8% + 679yen/kg SSG | | | | | |
| | Other | 35% + 1,363yen/kg | 29.8% + 1,159yen/kg SSG | | | | | |
| | Food preparations, containing more than 85 % by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as infant food or for dietetic purpose: | | | | | | | |
| | Containing rice products predominating by weight over each of products of wheat and triticale barley products or starch △ | 442yen/kg * | 375yen/kg * SSG | | | | | |
| | Containing products of wheat and triticale predominating by weight over each of rice products, barley products or starch | 106yen/kg * | 90yen/kg * SSG | | | | | |
| | Containing barley producuts predominating by weight over each of rice products, products of wheat and triticale or starch | 98yen/kg * | 83yen/kg * SSG | | | | | |
| | Containing starch predominating by weight over each of rice products, products of wheat and triticale or barley products: | | | | | | | |
| | Containing wheat starch | 158yen/kg * | 134yen/kg * SSG | | | | | |
| | Other | 140yen/kg | 119yen/kg SSG | | | | | |
| | Mochi (rice-cake), dango and similar rice products, excluding a kind used as infant food or for dietetic purpose △ | 442yen/kg * | 375yen/kg * SSG | | | | | |
| | Other: | | | | | | | |
| | Food preparations of goods of headings 04.01 to 04.04: | | | | | | | |
| | Containing added sugar: | | | | | | | |
| | Containing less than 50 % by weight of sucrose: | | | | | | | |

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|---|---|---|---|---|---|---|---|---|
| | | Base rate | Final rate | | | | | |
| 1 | 2 | 3 | | 4 | 5 | 6 | 7 | 8 |
| | Foods, the largest single ingredient of which is sugar by weight | 35% | 28% | | | | | |
| | Other: | | | | | | | |
| | Whipped cream in pressurized containers *8 | 37.2% | 23.8% | | | | | |
| | Other | 28% | 23.8% | | | | | |
| | Other *10 | 46.5% | 29.8% | | | | | |
| | Other: | | | | | | | |
| | Whipped cream in pressurized containers *6 | 33.2% | 21.3% | | | | | |
| | Other | 25% | 21.3% | | | | | |
| | Malt extract | 15% | 9% | | | | | |
| | Other: | | | | | | | |
| | Containing added sugar: | | | | | | | |
| | Containing not more than 15 % by weight of sucrose | 30% | 24% | | | | | |
| | Other: | | | | | | | |
| | Foods, the largest single ingredient of which is sugar by weight | 35% | 28% | | | | | |
| | Other | 28% | 23.8% | | | | | |
| | Other: | | | | | | | |
| | Put up in containers for retail sale, not more than 500 g each including container | 16% | 13.6% | | | | | |
| | Other | 20% | 16% | | | | | |
| 1904 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included. | | | | | | | |
| 1904.10 | - Prepared foods obtained by the swelling or roasting of cereals or cereal products: | | | | | | | |
| | Breakfast cereals other than obtained by merely swelling or roasting of rice, wheat, triticale or barley | 19.2% | 11.5% | | | | | |
| | Prepared foods containing not less than 50 % by weight of those obtained by merely swelling or roasting of rice, wheat, triticale or barley: | | | | | | | |
| | Of rice △ | 402yen/kg * | 341yen/kg * SSG | | | | | |
| | Of wheat and triticale | 100yen/kg * | 85yen/kg * SSG | | | | | |
| | Of barley | 75yen/kg * | 64yen/kg * SSG | | | | | |
| | Other | 19.2% | 16.3% | | | | | |
| 1904.20 | - Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals: | | | | | | | |