第三種郵便物認可　明治二十五年三月三十一日

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
	Breakfast cereals	19.2%	11.5%					
	Prepared foods containing not less than 50 % by weight of those obtained by merely swelling 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%					
1904.30	- Bulgur wheat	100yen/kg *	85yen/kg * SSG					
1904.90	- Other (cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared):							
	Of rice △	402yen/kg *	341yen/kg * SSG					
	Of wheat or triticale	100yen/kg *	85yen/kg * SSG					
	Of barley	75yen/kg *	64yen/kg * SSG					
	Other	25%	21.3%					
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.							
1905.10	- Crispbread	15%	9%					
1905.20	- Gingerbread and the like	30%	18%					
	- Sweet biscuits; waffles and wafers :							
1905.31	-- Sweet biscuits	34%	20.4%					
1905.32	-- Waffles and wafers	30%	18%					
1905.40	- Rusks, toasted bread and similar toasted products	15%	9%					
1905.90	- Other:							
	Bread, ship's biscuits and other ordinary bakers' wares, not containig added sugar, honey, eggs, fats, cheese or fruit	15%	9%					
	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	10%	6%					
	Other:							
	Containing added sugar:							
	Arare, Sembei and similar rice products	40%	34%					
	Biscuits, cookies and crackers	34%	15%					
	Crisp savoury food products, made from a dough based on potato powder	15%	9%					
	Other:							
	Pizza, chilled or frozen	30%	24%					
	Other	30%	25.5%					
	Other:							
	Arare, Sembei and similar rice products	35%	29.8%					

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
	Biscuits, cookies and crackers	30%	13%					
	Crisp savoury food products, made from a dough based on potato powder	15%	9%					
	Other	25%	21.3%					
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.							
2001.10	- Cucumbers and gherkins:							
	Containing added sugar	25%	15%					
	Other	20%	12%					
2001.90	- Other:							
	Containing added sugar:							
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's heart, passion-fruit, dookoo kokosan, soursop, litchi, mangoes and mangosteens	15%	7.5%					
	Sweet corn	17.5%	10.5%					
	Young corncobs	28%	16.8%					
	Other	25%	15%					
	Other:							
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's heart, passion-fruit, dookoo kokosan, soursop, litchi, mangoes and mangosteens	12%	6%					
	Sweet corn	12.5%	7.5%					
	Young corncobs	25%	15%					
	Other	20%	12%					
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.							
2003.10	- Mushrooms of the genus Agaricus:							
	Containing added sugar	22.4%	13.4%					
	Other:							
	In airtight containers not more than 10 kg each including container:							
	French mushrooms	16%	13.6%					
	Other	16%	9.6%					
	Other	17.5%	10.5%					
2003.20	- Truffles:							
	In airtight containers not more than 10 kg each including container	16%	9.6%					
	Other	17.5%	10.5%					