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
	Not more than 10 % by weight of sucrose *5	29.9%	19.1%					
	Other *10	46.5%	29.8%					
2009.80	- Juice of any other single fruit or vegetable:							
	Fruit juices:							
	Containing added sugar:							
	Not more than 10 % by weight of sucrose, naturally and artificially contained *7	35.9%	23%					
	Other *11	46.5% or 35.9yen/kg, whichever is the greater	29.8% or 23yen/kg, whichever is the greater					
	Other:							
	Not more than 10 % by weight of sucrose:							
	Prune juice	22.5%	14.4%					
	Other *5	29.9%	19.1%					
	Other *9	39.8%	25.5%					
	Vegetable juices:							
	Containing added sugar	13.5%	8.1%					
	Other:							
	In airtight containers	17%	9%					
	Other	12%	7.2%					
2009.90	- Mixtures of juices:							
	Mixtures of fruit juices:							
	Containing added sugar:							
	Not more than 10 % by weight of sucrose, naturally and artificially contained *7	35.9%	23%					
	Other *11	46.5% or 35.9yen/kg, whichever is the greater	29.8% or 23yen/kg, whichever is the greater					
	Other:							
	Not more than 10 % by weight of sucrose *5	29.9%	19.1%					
	Other *9	39.8%	25.5%					
	Mixtures of vegetable juices:							
	Containing added sugar	13.5%	8.1%					
	Other	9%	5.4%					
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.							
2208.20	- Spirits obtained by distilling grape wine or grape marc:							

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		Base rate	Final rate					
1	2	3		4	5	6	7	8
	Of an alcoholic strength by volume of 50 % vol or higher, excluding those in containers holding less than 2 l	385yen/l	154yen/l *******					
	Other	455yen/l	182yen/l *******					
2208.30	- Whiskies:							
	Bourbon whisky, provided that the container is labelled to indicate the commercial identification of the products, and that the contents are certified as authentic by the Government or a Government instrumentality of the country of origin	24.5%	9.8% *******					
	Rye whisky, provided that the container is labelled to indicate the commercial identification of the products, and that the contents are certified as authentic by the Government or a Government instrumentality of the country of origin	28%	11.2% *******					
	Other:							
	Of an alcoholic strength by volume of 50 % vol or higher, excluding those in containers holding less than 2 l	413yen/l	165.2yen/l *******					
	Other	343yen/l	137.2yen/l *******					
2208.40	- Rum and tafia	45%	18%					
2208.50	- Gin and Geneva	35% or 154yen/l, whichever is the less	17.5% or 77yen/l, whichever is the less					
2208.60	- Vodka	32%	16%					
2208.70	- Liqueurs and cordials	252yen/l	126yen/l					
2208.90	- Other:							
	Ethyl alcohol and distilled alcoholic beverages:							
	Fruit brandy:							
	Of an alcoholic strength by volume of 50 % vol or higher, excluding those in containers holding less than 2 l	385yen/l	154yen/l *******					
	Other	455yen/l	182yen/l *******					
	Other:							
	Ethyl alcohol	150yen/l	82.5yen/l					
	Other	32%	16%					
	Other spirituous beverages:							
	Imitation sake and white sake	110yen/l	70.4yen/l					
	Beverages with a basis of fruit juices, of an alcoholic strength by volume of less than 1 % vol *11	46.5% or 35.9yen/kg, whichever is the greater	29.8% or 23yen/kg, whichever is the greater					