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	160yen/l	88yen/l					
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.							
2306.10	- Of cotton seeds	Free	Free ▽					
2306.20	- Of linseed	Free	Free ▽					
2306.30	- Of sunflower seeds	Free	Free ▽					
	- Of rape or colza seeds :							
2306.41	-- Of low erucic acid rape or colza seeds	Free	Free ▽					
2306.49	-- Other	Free	Free ▽					
2306.50	- Of coconut or copra	Free	Free ▽					
2306.60	- Of palm nuts or kernels	Free	Free ▽					
2306.70	- Of maize (corn) germ	Free	Free ▽					
2306.90	- Other	Free	Free ▽					
2308.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	Free	Free ▽					
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.							
	- Other polyhydric alcohols :							
2905.43	-- Mannitol	4.6%	2.8%					
2905.44	-- D-glucitol (sorbitol)	20%	17%					
2905.45	-- Glycerol	10%	5%					
2939	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.							
	- Alkaloids of opium and their derivatives; salts thereof :							
ex 2939.11	-- Concentrates of poppy straw; buprenorphine(INN), codeine, dihydrocodeine(INN), ethylmorphine, etorphine(INN), heroin, hydrocodone(INN), hydromorphone(INN), morphine, nicomorphine(INN), oxycodone(INN), oxymorphone(INN), pholcodine(INN), thebacon (INN) and thebaine; salts thereof: Concentrates of poppy straw	Free	Free ▽					
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.							
3824.60	- Sorbitol other than that of subheading 2905.44	3.8%	2.3%					
4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.							

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		Base rate	Final rate					
1	2	3		4	5	6	7	8
ex 4101.20	- Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved: Other than those of which have undergone a tanning (including pre-tanning) process which is reversible	Free	Free ▽					
ex 4101.50	- Whole hides and skins, of a weight exceeding 16 kg: Other than those of which have undergone a tanning (including pre-tanning) process which is reversible	Free	Free ▽					
ex 4101.90	- Other, including butts, bends and bellies: Other than those of which have undergone a tanning (including pre-tanning) process which is reversible	Free	Free ▽					
4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.							
4102.10	- With wool on	Free	Free ▽					
	- Without wool on :							
ex 4102.21	-- Pickled: Other than those of which have undergone a tanning (including pre-tanning) process which is reversible	Free	Free ▽					
ex 4102.29	-- Other: Other than those of which have undergone a tanning (including pre-tanning) process which is reversible	Free	Free ▽					
4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.							
ex 4103.10	- Of goats or kids: Other than those of which have undergone a tanning (including pre-tanning) process which is reversible	Free	Free ▽					
ex 4103.20	- Of reptiles: Other than those of which have undergone a tanning (including pre-tanning) process which is reversible	Free	Free ▽					
ex 4103.30	- Of swine: Other than those of which have undergone a tanning (including pre-tanning) process which is reversible	Free	Free ▽					
ex 4103.90	- Other: Other than those of which have undergone a tanning (including pre-tanning) process which is reversible	Free	Free ▽					