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
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.							
4301.10	- Of mink, whole, with or without head, tail or paws	15%	3.5%					
4301.30	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	Free	Free ▽					
4301.60	- Of fox, whole, with or without head, tail or paws	3.5%	2.1%					
4301.70	- Of seal, whole, with or without head, tail or paws	3.5%	2.1%					
4301.80	- Other furskins, whole, with or without head, tail or paws:							
	Of goats, of kids, of rabbits or of hares	Free	Free ▽					
	Other	3.5%	2.1%					
4301.90	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use:							
	Of lambs, or of goats or kids	Free	Free ▽					
	Of rabbits or hares, or of minks:							
	Of rabbits or hares	3.5%	Free					
	Of minks	15%	3.5%					
	Other	3.5%	2.1%					
5102	Fine or coarse animal hair, not carded or combed.							
	- Fine animal hair :							
5102.11	-- Of Kashmir (cashmere) goats	Free	Free ▽					
5102.19	-- Other	Free	Free ▽					
5102.20	- Coarse animal hair	Free	Free ▽					

PART I MOST-FAVOURED-NATION TARIFF
SECTION I Agricultural Products
SECTION I-B Tariff Quotas

The following part of this Section shall replace the relevant parts of all prior Schedules.

SECTION I - B Tariff Quotas

Description of products	Tariff item number(s)	Initial quota quantity and in-quota tariff rate	Final quota quantity and in-quota tariff rate	Implementation period from/to	Initial negotiating right	Other terms and conditions
1	2	3	4	5	6	7
Wheat, meslin, triticale and their processed products		5,565,000 MT(※)	5,740,000 MT(※)			(*6) (※)Wheat basis
Wheat pellets	ex 1103.20	25%	25%			The in-quota tariff rate for the products described in column 1 shall be applied subject to the condition that an import mark-up, as defined in Note Ad Article XVII, paragraph 4(b) of the GATT 1994, in an amount not to exceed 74 yen per kilogram may be collected by the Government of Japan or its agents for sale of the products in Japan. The amount of the import mark-up shall be reduced by 1.9 yen per kilogram for each year during the implementation period. If the import mark-up system with respect to the products is abolished, an in-quota tariff at a rate not to exceed the amount of mark-up collected at the time the import mark-up system is abolished, the actual rate of which shall be determined by the Government of Japan with a view to affording substantially the same level of access opportunity, shall be applied in addition to the bound in-quota tariff rate in effect at the time the import mark-up system is abolished.
Triticale pellets	ex 1103.20	20%	20%			The in-quota tariff rate for the products described in column 1 shall be applied subject to the condition that an import mark-up, as defined in Note Ad Article XVII, paragraph 4(b) of the GATT 1994, in an amount not to exceed 74 yen per kilogram may be collected by the Government of Japan or its agents for sale of the products in Japan. The amount of the import mark-up shall be reduced by 1.9 yen per kilogram for each year during the implementation period. If the import mark-up system with respect to the products is abolished, an in-quota tariff