Schedule XXXVIII - JAPAN
PART I - MOST-FAVOURED-NATION TARIFF
SECTION II – Other Products

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
0106	Other live animals.							
	- Mammals :							
0106.12	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	Free	Free					
0208	Other meat and edible meat offal, fresh, chilled or frozen.							
0208.20	- Frogs' legs	3.5%	Free					
0208.40	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia):							
	Of whales	Free	Free					
	Other	3.5%	Free					
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.							
	- Other, including edible flours and meals of meat and meat offal :							
0210.92	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	7%	4.2%					
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.							
	- Salmonidae, excluding livers and roes :							
0302.11	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	5%	3.5%					
0302.12	-- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha,Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	5%	3.5%					
0302.19	-- Other	5%	3.5%					
	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes :							
0302.21	-- Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	5%	3.5%					
0302.22	-- Plaice (Pleuronectes platessa)	5%	3.5%					
0302.23	-- Sole (Solea spp.)	5%	3.5%					
0302.29	-- Other	5%	3.5%					

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		Base rate	Final rate					
1	2	3		4	5	6	7	8
	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes :							
0302.31	-- Albacore or longfinned tunas (Thunnus alalunga)	5%	3.5%					
0302.32	-- Yellowfin tunas (Thunnus albacares)	5%	3.5%					
0302.33	-- Skipjack or stripe-bellied bonito	5%	3.5%					
0302.34	-- Bigeye tunas (Thunnus obesus)	5%	3.5%					
0302.35	-- Bluefin tunas (Thunnus thynnus)	5%	3.5%					
0302.36	-- Southern bluefin tunas (Thunnus maccoyii)	5%	3.5%					
0302.39	-- Other	5%	3.5%					
	- Other fish, excluding livers and roes :							
ex 0302.61	-- Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus):							
	Other than those of Sardinops spp.	5%	3.5%					
0302.62	-- Haddock (Melanogrammus aeglefinus)	5%	3.5%					
0302.63	-- Coalfish (Pollachius virens)	5%	3.5%					
0302.65	-- Dogfish and other sharks	3.5%	2.5%					
0302.66	-- Eels (Anguilla spp.)	5%	3.5%					
ex 0302.69	-- Other:							
	Barracouta (Sphyraenidae and Gempylidae), king-clip and sea breams	3%	2%					
	Other than Nishin (Clupea spp.), Tara (Gadus spp., Theragra spp. and Merluccius spp.), Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp. and Engraulis spp.), Aji (Trachurus spp. and Decapterus spp.), Samma (Cololabis spp.), barracouta (Sphyraenidae and Gempylidae), king-clip or sea breams	5%	3.5%					
ex 0302.70	- Livers and roes:							
	Hard roes of Nishin (Clupea spp.)	8%	5.6%					
	Other than hard roes of Nishin (Clupea spp.) or Tara (Gadus spp., Theragra spp. and Merluccius spp.)	5%	3.5%					
0303	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.							
	- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), excluding livers and roes :							
0303.11	-- Sockeye salmon (red salmon) (Oncorhynchus nerka)	5%	3.5%					