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
0303.19	-- Other	5%	3.5%					
	- Other salmonidae, excluding livers and roes :							
0303.21	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	5%	3.5%					
0303.22	-- Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	5%	3.5%					
0303.29	-- Other	5%	3.5%					
	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes :							
0303.31	-- Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	5%	3.5%					
0303.32	-- Plaice (Pleuronectes platessa)	5%	3.5%					
0303.33	-- Sole (Solea spp.)	5%	3.5%					
0303.39	-- Other	5%	3.5%					
	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes :							
0303.41	-- Albacore or longfinned tunas (Thunnus alalunga)	5%	3.5%					
0303.42	-- Yellowfin tunas (Thunnus albacares)	5%	3.5%					
0303.43	-- Skipjack or stripe-bellied bonito	5%	3.5%					
0303.44	-- Bigeye tunas (Thunnus obesus)	5%	3.5%					
0303.45	-- Bluefin tunas (Thunnus thynnus)	5%	3.5%					
0303.46	-- Southern bluefin tunas (Thunnus maccoyii)	5%	3.5%					
0303.49	-- Other	5%	3.5%					
0303.50	- Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes	6%	6%					
0303.60	- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes	6%	6%					
	- Other fish, excluding livers and roes :							
ex 0303.71	-- Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus):							
	Other than those of Sardinops spp.	5%	3.5%					
0303.72	-- Haddock (Melanogrammus aeglefinus)	5%	3.5%					
0303.73	-- Coalfish (Pollachius virens)	5%	3.5%					
0303.75	-- Dogfish and other sharks	3.5%	2.5%					
0303.76	-- Eels (Anguilla spp.)	5%	3.5%					

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
0303.77	-- Sea bass (Dicentrarchus labrax, Dicentrarchus punctatus)	5%	3.5%					
0303.78	-- Hake (Merluccius spp., Urophycis spp.):							
	Of Merluccius spp.	6%	6%					
	Other	5%	3.5%					
ex 0303.79	-- Other:							
	Nishin (Clupea spp.) and Tara (Gadus spp. and Theragra spp.)	6%	6%					
	Barracouta (Sphyraenidae and Gempylidae), king-clip and sea breams	3%	2%					
	Shishamo	4%	2.8%					
	Other than Nishin (Clupea spp.), Tara (Gadus spp. and Theragra 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, sea breams or Shishamo	5%	3.5%					
0303.80	- Livers and roes:							
	Hard roes of Nishin (Clupea spp.)	6%	4%					
	Hard roes of Tara (Gadus spp., Theragra spp. and Merluccius spp.)	6%	6%					
	Other	5%	3.5%					
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.							
0305.10	- Flours, meals and pellets of fish, fit for human consumption	15%	10%					
0305.20	- Livers and roes of fish, dried, smoked, salted or in brine:							
	Hard roes of Nishin (Clupea spp.) other than Nishin roes on the tangles	12%	8.4%					
	Hard roes of Tara (Gadus spp., Theragra spp. and Merluccius spp.)	7.5%	7.5%					
	Hard roes of Salmonidae	5%	3.5%					
	Nishin roes on the tangles	15%	10%					
	Other	4%	2.8%					
ex 0305.30	- Fish fillets, dried, salted or in brine, but not smoked:							
	Salmonidae	12%	8.4%					