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
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:							
	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	5.8%	Free *					
2939.19	-- Other	5.8%	Free *					
	- Alkaloids of cinchona and their derivatives; salts thereof :							
2939.21	-- Quinine and its salts	Free	Free					
2939.29	-- Other	Free	Free					
2939.30	- Caffeine and its salts	8.2%	Free *					
	- Ephedrines and their salts :							
2939.41	-- Ephedrine and its salts	8.2%	Free *					
2939.42	-- Pseudoephedrine (INN) and its salts	8.2%	Free *					
2939.43	-- Cathine (INN) and its salts	8.2%	Free *					
2939.49	-- Other	8.2%	Free *					
	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof :							
2939.51	-- Fenetylline (INN) and its salts	5.8%	Free *					
2939.59	-- Other	5.8%	Free *					
	- Alkaloids of rye ergot and their derivatives; salts thereof :							
2939.61	-- Ergometrine (INN) and its salts	Free	Free					
2939.62	-- Ergotamine (INN) and its salts	Free	Free					
2939.63	-- Lysergic acid and its salts	Free	Free					
2939.69	-- Other	Free	Free					
	- Other :							
2939.91	-- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof:							

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		Base rate	Final rate					
1	2	3		4	5	6	7	8
	1-phenyl-1-chloro-2-methylaminopropane; 1-phenyl-1-chloro-2-dimethylaminopropane; 1-phenyl-2-dimethylaminopropane; salts of all the foregoing	8.2%	Free *					
	Other	5.8%	Free *					
2939.99	-- Other:							
	Theobromine	5.8%	Free *					
	Alkaloids of coca leaves and their salts	8.2%	Free *					
	Laevo-alkaloid of belladonna leaves	4.9%	Free *					
	Other	5.8%	Free *					
2940.00 P	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.							
	Sugar ethers and sugar esters, and their salts	10%	6% *24					
	Sorbose	20%	6.5% **2					
	Other	12.8%	6.5% **					
3004	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.							
3004.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	5.8%	Free *					
3004.20	- Containing other antibiotics	5.3%	Free *					
	- Containing hormones or other products of heading 29.37 but not containing antibiotics :							
3004.31	-- Containing insulin	7.2%	Free *					
3004.32	-- Containing corticosteroid hormones, their derivatives and structural analogues	5.8%	Free *					
3004.39	-- Other	5.8%	Free *					
3004.40	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	5.8%	Free *					
3004.50	- Other medicaments containing vitamins or other products of heading 29.36	4.9%	Free *					
3004.90	- Other:							
	Of narcotics, of cannabis or of awakening-amines	10%	Free *					