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
	Of which have undergone a tanning (including pre-tanning) process which is reversible	7.5%	Free					
4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.							
	- In the wet state (including wet-blue) :							
4104.11	-- Full grains, unsplit; grain splits:							
	Chrome tanned hides and skins	Free	Free					
	Other:							
	For "the Pooled Quota (First Category)"	15%	12%					
	Other	60%	30%					
4104.19	-- Other:							
	Chrome tanned hides and skins	Free	Free					
	Other:							
	For "the Pooled Quota (First Category)"	15%	12%					
	Other	60%	30%					
	- In the dry state (crust) :							
4104.41	-- Full grains, unsplit; grain splits:							
	Tanned (including retanned) but not further prepared:							
	Chrome tanned hides and skins	Free	Free					
	Other:							
	For "the Pooled Quota (First Category)"	15%	12%					
	Other	60%	30%					
	Other:							
	Dyed or coloured:							
	Dyed or coloured, excluding whole hides and skins of bovine, of a unit surface area not exceeding 28 square feet (2.6 m²), hides and skins of buffalo and roller leather:							
	For the quantity within the limits of an annual tariff quota stipulated by a Cabinet Order (hereinafter in this heading and heading 41.07 referred to as "the Pooled Quota (Second Category)")	20%	13.3%					
	Note: The annual tariff quota stipulated by a Cabinet Order ("the Pooled Quota (Second Category)") shall not be less than 342,000 m²							

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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
	Other	60%	30%					
	Other:							
	For "the Pooled Quota (Second Category)"	20%	16%					
	Other	60%	30%					
	Other:							
	For "the Pooled Quota (First Category)"	15%	12%					
	Other	60%	30%					
4104.49	-- Other:							
	Tanned (including retanned) but not further prepared:							
	Chrome tanned hides and skins	Free	Free					
	Other:							
	For "the Pooled Quota (First Category)"	15%	12%					
	Other	60%	30%					
	Other:							
	Dyed or coloured:							
	For "the Pooled Quota (Second Category)"	20%	16%					
	Other	60%	30%					
	Other:							
	For "the Pooled Quota (First Category)"	15%	12%					
	Other	60%	30%					
4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.							
4105.10	- In the wet state (including wet-blue)	5%	Free					
4105.30	- In the dry state (crust):							
	Dyed or coloured:							
	For the quantity within the limits of an annual tariff quota stipulated by a Cabinet Order (in subheadings 4106.22, 4112.00 and 4113.10 referred to as "the Pooled Quota")	20%	16%					
	Other	60%	30%					
	Other	5%	Free					
4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.							
	- Of goats or kids :							
4106.21	-- In the wet state (including wet-blue)	5%	Free					