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
4106.22	-- In the dry state (crust):							
	Dyed or coloured:							
	For "the Pooled Quota"	20%	16%					
	Other	60%	30%					
	Other	5%	Free					
	- Of swine :							
4106.31	-- In the wet state (including wet-blue)	7.5%	6%					
4106.32	-- In the dry state (crust):							
	Dyed or coloured	10%	8%					
	Other	7.5%	6%					
4106.40	- Of reptiles:							
	Vegetable pre-tanned:							
	Of alligators, crocodiles or lizards	12.5%	Free					
	Other	7.5%	Free					
	Other:							
	Dyed or coloured:							
	Of alligators, crocodiles or lizards	12.5%	10%					
	Other	7.5%	6%					
	Other:							
	Of alligators, crocodiles or lizards	12.5%	Free					
	Other	7.5%	Free					
	- Other :							
4106.91	-- In the wet state (including wet-blue)	7.5%	Free					
4106.92	-- In the dry state (crust):							
	Dyed or coloured	7.5%	6%					
	Other	7.5%	Free					
4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.							
	- Whole hides and skins :							
4107.11	-- Full grains, unsplit:							
	Parchment-dressed	7.5%	6%					
	Other:							
	Dyed, coloured, stamped or embossed:							

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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
	Dyed or coloured, excluding bovine leather, of a unit surface area not exceeding 28 square feet (2.6 m²), buffalo leather and roller leather:							
	For "the Pooled Quota (Second Category)"	20%	13.3%					
	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%					
4107.12	-- Grain splits:							
	Parchment-dressed	7.5%	6%					
	Other:							
	Dyed, coloured, stamped or embossed:							
	Dyed or coloured, excluding bovine leather, of a unit surface area not exceeding 28 square feet (2.6 m²), buffalo leather and roller leather:							
	For "the Pooled Quota (Second Category)"	20%	13.3%					
	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%					
4107.19	-- Other:							
	Parchment-dressed	7.5%	6%					
	Other:							
	Dyed, coloured, stamped or embossed:							
	For "the Pooled Quota (Second Category)"	20%	16%					
	Other	60%	30%					
	Other:							
	For "the Pooled Quota (First Category)"	15%	12%					
	Other	60%	30%					