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
4802.62	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	2.5%	Free					
4802.69	-- Other	2.5%	Free					
4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.							
	- Fluting paper :							
4805.11	-- Semi-chemical fluting paper	12%	Free					
4805.12	-- Straw fluting paper	6%	Free					
4805.19	-- Other	6%	Free					
	- Testliner (recycled liner board) :							
4805.24	-- Weighing 150 g/m² or less	2.5%	Free					
4805.25	-- Weighing more than 150 g/m²	2.5%	Free					
4805.30	- Sulphite wrapping paper	12%	Free					
4805.40	- Filter paper and paperboard:							
	In rolls, weighing more than 130 g/m²	6%	Free					
	Other	5.2%	Free					
4805.50	- Felt paper and paperboard:							
	In rolls, weighing more than 130 g/m²	6%	Free					
	Other	5.2%	Free					
	- Other :							
4805.91	-- Weighing 150 g/m² or less	2.5%	Free					
4805.92	-- Weighing more than 150 g/m² but less than 225 g/m²	2.5%	Free					
4805.93	-- Weighing 225 g/m² or more	2.5%	Free					
4807.00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	4.2%	Free					
4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.							
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :							
4810.13	-- In rolls	2.7%	Free					

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
4810.14	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	2.7%	Free					
4810.19	-- Other	2.7%	Free					
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :							
4810.22	-- Light-weight coated paper	2.7%	Free					
4810.29	-- Other:							
	Of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical process	2.7%	Free					
	Other	Free	Free					
	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :							
4810.31	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m² or less	Free	Free					
4810.32	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m²	Free	Free					
4810.39	-- Other	Free	Free					
	- Other paper and paperboard :							
4810.92	-- Multi-ply	Free	Free					
4810.99	-- Other	Free	Free					
4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.							
4811.10	- Tarred, bituminised or asphalted paper and paperboard	2.5%	Free					
	- Gummed or adhesive paper and paperboard :							
4811.41	-- Self-adhesive	2.7%	Free					
4811.49	-- Other	2.7%	Free					
	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :							
4811.51	-- Bleached, weighing more than 150 g/m²	Free	Free					