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
8415.20	- Of a kind used for persons, in motor vehicles	3%	Free					
	- Other :							
8415.81 *	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps):							
	With a rating of electric power consumption for cooling not exceeding 3 kW	3%	Free					
	Other	Free	Free					
8415.82 *	-- Other, incorporating a refrigerating unit:							
	With a rating of electric power consumption for cooling not exceeding 3 kW	3%	Free					
	Other:							
	Of compression and package type	3%	Free					
	Other	Free	Free					
8415.83 *	-- Not incorporating a refrigerating unit	Free	Free					
8415.90 *	- Parts	4%	Free					
8419	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.							
	- Instantaneous or storage water heaters, non-electric :							
8419.11	-- Instantaneous gas water heaters	6%	Free					
8419.19	-- Other	6%	Free					
8419.20	- Medical, surgical or laboratory sterilisers	Free	Free					
	- Dryers :							
8419.31	-- For agricultural products	Free	Free					
8419.32	-- For wood, paper pulp, paper or paperboard	Free	Free					
8419.39	-- Other	Free	Free					
8419.40	- Distilling or rectifying plant	Free	Free					
8419.50 *	- Heat exchange units	Free	Free					
8419.60	- Machinery for liquefying air or other gases	Free	Free					
	- Other machinery, plant and equipment :							
8419.81 *	-- For making hot drinks or for cooking or heating food	Free	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
8419.89	-- Other	Free	Free					
8419.90 *	- Parts	Free	Free					
8422	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.							
	- Dish washing machines :							
8422.11	-- Of the household type	4.9%	Free					
8422.19	-- Other	3.9%	Free					
8422.20	- Machinery for cleaning or drying bottles or other containers	3.9%	Free					
8422.30	- Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	3.6%	Free					
8422.40	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	3.6%	Free					
8422.90	- Parts	3.6%	Free					
8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.							
8424.10 *	- Fire extinguishers, whether or not charged	4.2%	Free					
8424.20	- Spray guns and similar appliances	4.2%	Free					
8424.30	- Steam or sand blasting machines and similar jet projecting machines	3.6%	Free					
	- Other appliances :							
8424.81	-- Agricultural or horticultural	Free	Free					
8424.89	-- Other:							
	Pneumatic machines	4.2%	Free					
	Other	Free	Free					
8424.90	- Parts	3.6%	Free					
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.							
8430.10	- Pile-drivers and pile-extractors	4.2%	Free					